











GC 974.102 V67AR, 1949-1950

## ANNUAL REPORTS

OF THE

# Municipal Officers

AND

Superintendent of Schools

OF THE

## TOWN OF VIENNA

FOR THE

Year Ending February 5, 1949



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Farmington, Maine
The Knowlton & McLeary Co., Printers
1949

## **Town Officers Elected in March 1948**

Moderator HERVEY S. BEAN

> Clerk F. R. EATON

Selectmen, Assessors and Overseers of the Poor
H. S. KELLEY
C. A. BEAN
J. E. RACKLIFF

Treasurer NORMAN E. WAITE

Tax Collector and Constable NORMAN E. WAITE

School Committee

CARL HALL MADELINE BEAN

HERVEY S. BEAN

Superintendent of Schools JAMES deWEVER

Road Commissioner HAROLD KELLEY

Fire Warden O. E. TRASK

## **Town Warrant**

State of Maine

Kennebec, ss.

To Norman E. Waite, Constable of the Town of Vienna, Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said Town of Vienna, qualified by law to vote in town affairs, to assemble at the Town House in said town, on Monday, the 7th day of March next, at (10.30) ten-thirty in the forenoon, to act upon the following articles, to wit:

- Article 1. To choose a Moderator to preside at said meeting.
- Article 2. To choose a Town Clerk for the year ensuing.
- Article 3. To hear and act upon reports of Town Officers.
- Article 4. To fix upon a compensation for the services of a Road Commissioner for the year ensuing.
- Article 5. To fix upon a compensation for the Collection of Taxes for the year ensuing.
  - Article 6. To choose all other necessary Town Officers.
- Article 7. To see what sum of money the Town will vote to raise to defray Administration Charges for the year ensuing.
- Article 8. To see what sum of money the Town will vote to raise for Repair of Schoolhouses.
- Article 9. To see what sum of money the Town will vote to raise for Street Lights.

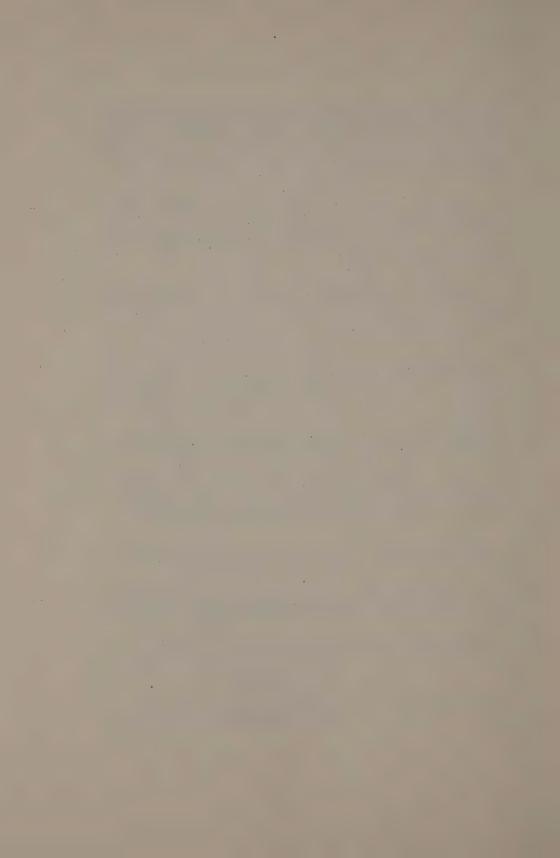
- Article 10. To see what sum of money the Town will vote to raise for the Support of School, High School Tuition, Textbooks and Supplies.
- Article 11. To see see what action the Town will take in regard to keeping Winter Roads open.
- Article 12. To see what sum of money the Town will vote to raise for Snow Removal.
- Article 13. To see what sum of money the Town will vote to raise for Summer Work on Highways and Bridges, and Patrol.
- Article 14. To see what sum of money the Town will vote to raise for Cutting Bushes on the Highways for the year ensuing.
- Article 15. To see what sum of money the Town will vote to raise for the Support of Poor for the year ensuing.
- Article 16. To see what sum the Town will raise and appropriate for State Aid Road Construction in addition to the amount regularly raised for the care of ways, highways and bridges, under provisions of Sections 25 and 29, Chapter 20, R. S. 1944, as amended.
- Article 17. To see what sum of money the Town will vote to raise for the repair of Town Tractor.
- Article 18. To see what sum of money the Town will vote to raise for maintenance of Third Class Roads.
- Article 19. To see if the Town will vote to raise \$15.00 for Flags for Soldiers' Graves.
- Article 20. To see if the Town will vote to pay the School Committee for their services, if so how much.
- Article 21. To see what instruction the Town will give the Assessors in regard to taking the inventory.

- Article 22. To see if the Town will vote to authorize the Selectmen to procure a temporary loan or loans in anticipation of taxes, for the purpose of paying indebtedness of the Town. Such notes to be paid during the current year out of money raised during said current municipal year by taxes.
- Article 23. To see if the Town will vote to authorize the Selectmen, on behalf of said Town, to sell and dispose of any real estate acquired by the Town for the non-payment of taxes thereon, on such terms as they deem advisable and to execute quit claim deed or deeds for such property.
- Article 24. To see if the Town will vote to appropriate and raise the sum of twenty-five dollars (\$25.00) to be spent in cooperation with the Maine Publicity Bureau.
- Article 25. To see if the Town will vote to appropriate the sum of three hundred dollars (\$300.00) to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust, in accordance with Revised Statutes, Chapter 32, Sec. 54.
- Article 26. To see if the Town will appropriate and raise money for the Fire Equipment, or take any other action thereon.
- Article 27. To see if the Town will appropriate and raise thirty-five dollars (\$35.00) for Public Health Nurse in Vienna, said sum to be expended by the State Bureau of Health for local service.
- Article 28. To act upon any other business that may legally come before said meeting.

The Selectmen hereby give notice that they will be in session at the Town House on the day of said meeting, at ten (10) o'clock in the forenoon, for the purpose of correcting the list of voters.

Given under our hands at Vienna, this 5th day of February, A. D. 1949.

H. S. KELLEY, C. A. BEAN, J. E. RACKLIFF,



## VALUE OF ESTATES

	Real	Personal
Anderson, Antti	\$1,000	\$ 320
Austin, Robert	800	50
Austin, R. B., Heirs of	700	
Ames, Leslie		60
Bamford, Marion		10
Berry, Ivy	200	10
Bachelder, F. B.	1,700	530
Bean, Hervey S.	3,200	1,000
Bean, Richard H.		160
Bean, Clarence A.	1,000	160
Berry, Russell	210	
Bean, Arthur J.	350	280
Bean, Ethelyn	600	
Beck, Klir A.	1,300	10
Beck, Klir A., Mrs.	200	
Burrill, Frank	225	25
Bachelder, Ester	200	
Crocker, B. E.	100	
Dowst Bros.	1,600	10
Duley, F. A., Heirs of	700	
Duley, C. C.	150	
Duley, Donald	1,400	300
Eaton, F. R.	1,500	665
Eaton, F. R., Mrs.	450	
Eaton, F. Cecil	100	
Elliott, Lester M.	1,500	975
Fox, John	300	10
Ford, George, Mr. and Mrs.	2,550	620
Ford, Olive	400	
Foss, Harold	900	200
Foss, Otis	1,600	1,250
Frost, Clifton and Mina	1,600	145
Frost, Sumner M.	1,050	230
Fortier, Alida	425	

	Real	Personal
Gordon, Carrie	<b>\$</b> 650	\$ 90
Goodspeed, Anna, Heirs of	750	
Goodspeed, Lester	125	90
Goucher, John M.	1,700	290
Hall, Merton	1,600	550
Hall, Carl and Gladys	725	205
Henderson, Cora	600	10
Hill, John	400	205
Hughes, Joyce B.	900	20
Hall, T. O., Heirs of	100	
Kelley, Sadie F.	2,075	
Kelley, Harold		485
Kelley, Herbert	350	140
Kelley, Edwin	250	10
Kilponen, Kalle	900	585
King, George	1,500	10
Kohtala, John	1,425	765
Ladd, Clyde O.	775	
Ladd, Floyd	200	300
Lord, Joseph	400	
LeBlanc, Alfred	125	
Linendoll, James and Anna	1,100	770
Neal, Frank	700	10
Nurse, William	500	10
Meader, Hazel	900	
Meader, Leon	800	135
Meader, O. G.	170	255
Meader, Leslie	900	215
Meader, Linwood	450	10
Moore, Everett	180	
McGaffey, Roy	490	60
Mason, H. C., Heirs of	635	
McDonald, Everett	700	10
Rackliff, Hazel		10
Redman, Harold	1,500	160
Riccius, Wilhelmina	1,250	110
Ridley, Benjamin & Charles	525	10
Rackliff, Joseph	600	310
Richard, W. F.	1,250	

	Real	Personal
Richard, John		\$440
Somers, Nora	\$ 325	
Somers, William	175	
Stetson, Fred and Myrtie	550	495
Stetson, Donald	120	
Stewart, R. G.	500	210
Stevens, Harry	175	10
Swenson, Mildred & Irene	1,050	
Swenson, Irene	750	90
Swenson, Mildred		150
Sweet, Mary	350	
Stevens, Fred	500	40
Stevens, Eva		10
Sanborn, Laura & Waugh, Dorothy	1,975	
	1,575	10
Stone, Ed.	500	30
Tracy, Edwin G.	210	30
Thurston, Ethel	1,600	80
Trask, Oakes E.	400	660
Trask, Oland R.	850	50
Varney, B. A.	1,800	30
Webber, O. L. Waite, E. E.	1,300	10
Waugh, Clyde	2,500	250
Waugh, Clyde & Dorothy		1,400
Waite, N. E.	2,175	750
Whittier, F. O.	375	505
Whittier, Wesley	50	
Whittier, Minnie	1,050	120
Whittier, Arthur	200	
Webber, Sherman	650	10
Wells, Merton	150	10
Wilson, A. S. & A. C.	1,050	595
Wight, Donald	1,450	400
Webber, Howard	40 550	
Wave, Willie	770	

## NON-RESIDENT

2,01,11201211	Real	Personal
Anderson, Clair E.	\$ 400	
Berst Forster	3,000	
Bailey, Stella C.	150	
Bean, Ralph L.	200	
Belcher, Richard, Rev.	125	
Blake, George E.	185	
Berry	20	
Blanchard, F. A.	750	
Baker, Raymond	850	
Chadbourne, W. H., Co.	300	\$6,105
Currier, Erma	300	
Currier, Theodore	100	
Currier Bros.	10	
Currier, Grover	165	
Currier, Everett & Ida	200	
Currier, Everett	220	
Childs, Fred G., Heirs of		75
Central Maine Power Co.	4,225	
Clement, Ellery	25	
Dyer, Florence	150	
Doyen & Tibbetts	450	
Furgeson, Earl H.	225	
Fifield Bros.		75
Folsom, Edmond	250	
Fisher, Blanche	160	
Ford, Howard & Ruth	700	
Goding, Olive B.	1,500	
Gould, William	75	
Goodspeed, Ernest	200	
Getchell, S. A. & Son	250	
Getchell, A. E.	750	
Hall, Merle	100	
Hastings, Linda	200	
Hobbs, Glendon & Marion	150	
Ingalls, Reginald & Elodia	125	
Kelley, Elwin	1,100	
Kinney, Perley	40	
Keene, Forrest & Jane	225	

	Real	Personal
Ladd, Laforest	\$ 50	
Ladd, Harold	250	
Lindall, Laura	200	
Mousley, Harvey, Rev.	250	
Milone, Harry	70	
Mellen, Fred	90	
Maxwell, J. H., Heirs of	1,100	
Mange, Marion	100	
Morse, H. L.	20	
Moceus, Stanley, Heirs of	3 50	
Marshall, Osborne	300	
Mason, Hezekiah T.	225	
Mohnke, William & Theresa	50	
Marsteller, Ernest	1,400	
Medomak Canning Co.	2,000	
Maine Skewer & Dowel Co.	6,570	
Oliver, Rexford	260	
Parsons, Robert	300	
Robbins, William	800	
Riggs, George	100	
Rehm, William	475	
Soule, Edith	300	
Sanborn, Ethel	300	
Stevens, Wilmont	200	
Sharp, Robert W.	75	
Smart, Edd	135	
Saunders, Ernest	35	
Sullivan, Doris	100	
Tague, Edward T.	150	
Thompson, William	40	
Tracy, Frank	250	
Timberland Inc.	2,700	
Tufts, John L.	500	
Walker, Fred M.		\$1,000
Wave, Herbert	100	
Webber, Elmer	250	
Webber, Maxwell	135	
Webber, Maxwell & Winona	200	
Wheeler, Clyde	450	

	Real	Personal
Wheeler, Fred, Heirs of	<b>\$</b> 975	
Webber, H. W., Heirs of	25	
Wright, Elmer	600	
Webber, Evans	950	

# Selectmen's Report

List of property at its just value in the Town of Vienna, County of Kennebec, in the year 1948, made for return to Board of State Assessors, as required by law.

Number of Polls taxed	. 75
Number of Polls not taxed	. 17
Poll Tax	\$3.00
Rate of Taxation	.082

#### TAXABLE PROPERTY

	Value Total Value
Value of Real Estate, Resident	<b>\$77,130 00</b>
Value of Real Estate, Non-Resident	41,305 00
Total Real Estate	\$118,435 00
Value of Personal Estate, Resident	\$19,165 00
Value of Personal Estate, Non-Resident	7,255 00
Total Personal Estate	\$26,420 00
Grand Total	<b>\$144,855</b> 00
Total Value of Land	\$72,655 00
Total Value of Building	48,780 00
	" <i>'</i>

#### TAXABLE LIVESTOCK AND POULTRY

	No.	Av. Value	Total Value
Horses	61	\$ 78+	\$4,780 00
Steers, Oxen, Bulls and Beef Cattle,	10	mo I	1 420 00
over 18 months	18	79+	1,430 00
Milk Cows, including Heifers that	211	42.1	. 0.700 00.
have freshened	211	43+	8,790 00

	No.	Av. Value	Total Value
Heifers, over 2 years old, not yet			
freshened	22	\$24	\$ 545 00
Heifers, 18 months to 2 years	31	. 26	835 00
Domestic Fowl, over 50 in number	1,635	1	1,635 00
Total Amount			\$18,015 00

#### ALL OTHER KINDS OF PERSONAL PROPERTY

	No.	Value
Stock in trade	1	\$ 200 00
Portable mills	1	1,000 00
Lumber		6,105 00
Boats	1	50 00
Gasoline Pumps	- 1	75 00
Radios	56	600 00
Tractors	5	125 00
Machinery and Equipment	1	200 00
Other Property, trailer	1	50 00

Total Amount taxable livestock and poultry brought forward	\$ 8,405 18,015	
Total amount Personal Property	\$26,420	00

#### To the Citizens of the Town of Vienna:

The following report of the receipts and expenditures for the fiscal year ending February 5, 1949, is respectfully submitted.

Upon the Polls and Estates we have assessed the following sums, to wit:

Overlay	\$ 256 45
State Tax	1,095 51
County Tax	188 75
Administration	800 00
Street Lights	108 00
Schools	5,400 00

Snow Removal	\$ 800 00
Highways and Bridges	1,400 00
Patrol	454 40
Cutting Bushes	300 00
Support of Poor	250 00
State Aid Road	450 00
Repairs of Tractor	100 00
Maintenance of Third Class Road	400 00
Flags for Soldiers' Graves	15 00
Maine Publicity Bureau	25 00
Fire Department	25 00
Public Health Nurse	35 00

\$12,103 11

### ADMINISTRATION CHARGES

Appropriated March 1, 1948	\$800 00
Overlay	256 45
Discharge fees on Liens	3 50
State of Maine, R. R. & Tel. Tax	49
State of Maine, Dog refund	25 95
1948 Excise tax	340 38

## Warrants drawn

James deWever	\$193	22
Maine Municipal Asso.	15	00
The Knowlton & McLeary Co.	115	00
Loring, Short & Harmon	15	30
Central Maine Power Co.	10	00
Peoples National Bank	8	93
Depositors Trust Co.		52
L. E. Childs	5	59
Hazel Eaton, Ballot Clerk	14	00
Anginette Duley, Ballot Clerk	10	50
Ethelyn Bean, Ballot Clerk	14	00
Freda Kelley, Ballot Clerk	. 7	00
Sally Eaton, Ballot Clerk	3	50
Gladys Cooper, Ballot Clerk	3	50
Arlene Waite, Ballot Clerk	3	50
Macomber, Farr & Whitten	5	60
Triaconibor, I are a contraction		

Branham Printing Co.	\$ 2	04	,	
John R. Perkins, Auditor	43	60		
Register of Deeds	4	00		
Treasurer of State	9	90		
Floyd Ladd, bear bounty	15	00		
F. R. Eaton, Town Clerk	20	00		
F. R. Eaton, marriages, births & deaths	5	25		
F. R. Eaton, deeds and liens	6	80		
Carl Hall, School Committee	10	00		
Madeline Bean, School Committee	7	00		
Hervey Bean, School Committee	5	00		
Joseph Rackliff, Selectman, Assessor & Overseer	75	00		
Clarence Bean, Selectman, Assessor & Overseer	85	00		
Herbert Kelley, Selectman, Assessor & Overseer	175	00		
Herbert Kelley, Health Officer	5	00		
Herbert Kelley, Telephone and Postage	15	00		
Norman E. Waite, Treasurer	85	00		
Norman E. Waite, Constable	25	00		
Norman E. Waite, Abatements	6	00		
Norman E. Waite, Collection	225	82		
Joseph Rackliff, Election Clerk	20	00		
Herbert Kelley, Election Clerk	20	00		
Clarence Bean, Election Clerk	10	00		
- Total	\$1,300	57	\$1,426	77
Balance to Surplus	126		# 2,120	•
-				
	\$1,426	77	\$1,426	77
STREET LIGHTS				
Appropriated March 1, 1948			\$108	00
Appropriated March 1, 1740			φ100	00
Warrants drawn				
Central Maine Power Co.	\$96	00		
Total	\$96	00	\$108	00
Balance to Surplus		00	Ψ100	00
- Datative to Surprus	14			
	\$108	00	\$108	00

#### FIRE DEPARTMENT

Appropriated March 1, 1948			\$25 00
State of Maine			10 50
State of Maine			15 00
Warrants drawn			
Blanchard Associates, Inc.	\$ 31	60	
Clyde Waugh	108	81	
Dorothy Waugh	1	00	
O. E. Trask	4	50	
Herbert Daley	4	50	
Herbert Kelley	5	60	
Donald Duley	4	50	
Charles Ridley	4	50	
Edwin Kelley	3	00	
Lawrence Rackliff	3	00	
Robert Bean	3	00	
Robert Eaton	4	50	
Town of Mt. Vernon	86	80	
L. E. Childs	1	25	
Town of Readfield	45	00	
Norman Waite	1	50	
J. M. Goucher	1	50	
Philip Goucher	1	50	
John Kohtala	1	50	
Frank Neal	1	50	
Edwin Kohtala	1	50	
Hervey Bean	1	50	
Clarence Bean	1	50	
Chester Rackliff	1	50	
Harold Kelley	1	50	
Merton Wells	1	50	
Kenneth Webber	1	50	
Farmington Fire Co.	39	00	
Town of Farmington	. 45	00	
Total	\$413	56	\$ 50 50
Overdraft to Surplus	Ψ113		363 06
Overdrate to Surpius			
	\$413	56	\$413 56

### PUBLIC HEALTH NURSE

Appropriated	March	1,	1948	
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\$35 00

\$1,471 08 \$1,471 08

Appropriated March 1, 1948			\$35	00
Warrants drawn Treasurer of State	\$35	00		
Total	\$35	00	\$35	00
HIGHWAYS AND BRIDGE	ES			
Appropriated March 1, 1948			\$1,400	00
Received Ivy Berry			20	00
Warrants drawn				
Harold Kelley	\$223	20		
Edwin Kelley	117			
Raymond Kelley		75		
Lester Elliott		75		
Herbert Duley		75		
Fred Stevens		50		
Herbert Kelley	308			
James Linendoll		75 75		
Harold Foss  Donald Duley	146			
Carl Currier		40		
Clarence Bean	,	90		
E. M. Lane	60-	66		
A. S. Wilson	6	75		
Russell Stewart	3	75		
New England Metal Culvert Co.	226	92		
John Kahtala		50		
Wallace French		95		
Clyde Ladd		50		
Transferred to Special Resolve, gravel		80		
Transferred to Unimproved Road, gravel	94	70		
Total	\$1,471	08	\$1,420	00
Overdraft to Surplus				08

### **CUTTING BUSHES**

Appropriated March 1, 1947			\$300	00
Received George Ford				88
Received Clifton Frost			7	20
XX7				
Warrants drawn	<b>\$</b> 44	25		
A. S. Wilson Harold Kelley	75			
Donald Duley	63			
Raymond Kelley	12			
Herbert Kelley	63	-		
George Ford		88		
Otis Foss		00		
Fred Stevens		25		
Antti Anderson	24			
Anti Anacison				
Total	\$288	73	\$309	08
Balance to Surplus	20	35		
·				
	\$309	08	\$309	08
MAINTENANCE UNIMPROVED	ROADS	S		
	ROAD	S	\$1,063	57
Rec'd State of Maine	ROADS	S	\$1,063 94	57 70
	ROAD	S		
Rec'd State of Maine	ROADS	S		
Rec'd State of Maine Rec'd Highways and Bridges, gravel Warrants drawn	ROADS			
Rec'd State of Maine Rec'd Highways and Bridges, gravel		00		
Rec'd State of Maine Rec'd Highways and Bridges, gravel  Warrants drawn Harold Kelley	<b>\$</b> 70 684	00		
Rec'd State of Maine Rec'd Highways and Bridges, gravel  Warrants drawn  Harold Kelley Wallace French Donald Duley	<b>\$</b> 70 684	00 19 50		
Rec'd State of Maine Rec'd Highways and Bridges, gravel  Warrants drawn  Harold Kelley Wallace French	\$ 70 684 78 130	00 19 50		
Rec'd State of Maine Rec'd Highways and Bridges, gravel  Warrants drawn  Harold Kelley Wallace French Donald Duley Herbert Kelley	\$ 70 684 78 130 6 28	00 19 50 00 00 50		
Rec'd State of Maine Rec'd Highways and Bridges, gravel  Warrants drawn  Harold Kelley Wallace French Donald Duley Herbert Kelley Herbert Duley	\$ 70 684 78 130 6 28 33	00 19 50 00 00 50 75		
Rec'd State of Maine Rec'd Highways and Bridges, gravel  Warrants drawn  Harold Kelley Wallace French Donald Duley Herbert Kelley Herbert Duley Fred Stevens	\$ 70 684 78 130 6 28 33	00 19 50 00 00 50 75 88		
Rec'd State of Maine Rec'd Highways and Bridges, gravel  Warrants drawn  Harold Kelley Wallace French Donald Duley Herbert Kelley Herbert Duley Fred Stevens Raymond Kelley	\$ 70 684 78 130 6 28 33 10	00 19 50 00 50 75 88 00		
Rec'd State of Maine Rec'd Highways and Bridges, gravel  Warrants drawn  Harold Kelley Wallace French Donald Duley Herbert Kelley Herbert Duley Fred Stevens Raymond Kelley Norman Waite	\$ 70 684 78 130 6 28 33 10 15 6	00 19 50 00 50 75 88 00 75		
Rec'd State of Maine Rec'd Highways and Bridges, gravel  Warrants drawn  Harold Kelley Wallace French Donald Duley Herbert Kelley Herbert Duley Fred Stevens Raymond Kelley Norman Waite Herbert Currier	\$ 70 684 78 130 6 28 33 10 15 6	00 19 50 00 50 75 88 00		

### SPECIAL RESOLVE

Rec'd State of Maine Rec'd Highways and Bridges, gravel		\$405 36	10 80
Warrants drawn			
Harold Kelley	\$ 24 00		
Wallace French	259 35		
Donald Duley	24 00		
Herbert Kelley	49 00		
Herbert Currier	22 50		
Norman Waite	3 75		
Raymond Kelley	18 75		
Merton Wells	3 75		
Grover Currier	36 80		
Total	\$441 90	\$441	90
THIRD CLASS MAINTEN	ANCE		
Appropriated March 1, 1948		\$400	00
Warrants drawn			
Overdraft 1947	<b>\$</b> 11 89		
Herbert Kelley	150 75		
Herbert Duley	18 75		
Merton Wells	3 00		
Myron Foss	4 50		
Everett Foss	4 50		
Otis Foss	16 50		
Harold Kelley	89 20		
Raymond Kelley	28 50		
Edwin Kelley	16 50		
Fred Stevens	3 75		
Donald Duley	52 00		
Total	\$399 84	\$400	00
Balance to 1949	16		
	\$400 00	\$400	00

### STATE AID CONSTRUCTION

Appropriated March 1, 1948			\$ 450 00	
Rec'd State of Maine			1,376 68	8
Warrants drawn				
J. E. Rackliff	\$ 92	95		
Harry Hall	60	76		
Mila Havey	144	08		
Clifford Lothrop	138	98		
L. E. Day	17	75		
Alfred Robbins	228	00		
Frank Brahmer	45	00		
Shirley McDonald	48	45		
Charlie Gould	48	45		
Chester McDaniel	42	75		
Durrell Gray	48	45		
Fred Fredrick	45	00		
Wallace French	193	80		
Arthur Robbins	45	00		
Dean Stewart	45	00		
Alfred Redlivske	57	00		
Jellison & Field	72	00		
New England Metal Culvert Co.	345	94		
Grover Currier	114	70		
Total	\$1,834	06	\$1,826 6	8
Overdraft to Surplus	. ,		7 3	
	\$1.834	06	\$1,834 0	6
Expended by State Shovel	# - ,		387 3	
		-	\$2,221 4	_
			₩ Log La L T	,
PATROL OF STATE AND STATE	AID R	OAI	D	
Appropriated March 1, 1948			\$454 4	0
Warrants drawn				
State Highway Commission	<b>\$</b> 454	40		
Total	\$454	40	\$454 4	0

### REPAIRS OF TRACTOR

Appropriated March 1, 1948		\$100 00
Warrants drawn		
K. M. Kilponen	\$22 9	0
Herbert Duley	19 1	
Harold Kelley	27 6	5
Raymond Kelley	10 5	0
L. E. Childs	8 3	
Merton Wells	2 2	
Herbert Kelley	7 5	0
Total	\$98 2	8 \$100 00
Balance to Surplus	1 7	2
	\$100 0	0 \$100 00
WINTER ROADS		
Appropriated March 1, 1948		\$ 800 00
Rec'd W. H. Chadbourne Co.		45 00
Rec'd Lawrence Childs		3 63
Rec'd State of Maine		1,813 76
Warrants drawn		
Harold Kelley	\$242 5	5
Raymond Kelley	116 2	5
K. M. Kilponen	26 4	
Herbert Kelley	303 0	
Edwin Kelley	54 7	
Herbert Duley	24 7	
Fred Stevens	81 0	
Harry Stevens	55 8	
O. G. Meader	67 2	
Clyde Ladd	18 7 51 7	
Merton Wells	185 6	
Donald Duley Everett Foss	13 5	
Myron Foss	2 2	
A. S. & A. C. Wilson	25 0	
Antti Anderson	18 7	

Carl W. Hall H. S. Bean Arna Hill State Treasurer W. H. Shurtleff Co. State Highway Commission M. R. Kochler  Total Balance to Surplus	1,050	00 50 80 80 00 40 92 47	\$2,662	
	\$2,662	39	\$2,662	39
TOWN POOR Appropriated March 1, 1948			\$250	00
Warrants drawn Treasurer of State, Violet Woodcock	\$377	00		
Total Overdraft to Surplus	\$377	00	\$250 127	
	\$377	00	\$377	00
POOR OF OTHER TOWN	ıs			
Rec'd Town of Carthage, for William Jepson			\$31	37
Warrants drawn				
E. E. Flood Co.	\$ 6			
The Red Store		00		
Foster & Whipple Co.	19	62		
Total	\$31	37	\$31	37
SCHOOLS				
Appropriated March 1, 1948			\$5,400	
Rec'd State of Maine				00
Rec'd Freda Kelley				00
Rec'd Barbara Mason			2,242	
Rec'd State of Maine			2,272	1)

### Warrants drawn

Overdraft from 1947	\$ 849	07
Barbara Mason, Teacher	1,185	00
Freda Kelley, Teacher	1,568	
Edwin Tracy, Janitor	36	00
Linwood Meader Jr., Janitor	108	00
Mrs. Gladys Hall, Janitor	18	64
Harold Bean, Janitor	30	00
Scott, Foresman & Co., Books	56	68
Webster Publishing Co., Books	33	82
Clarkson Publishing Co., Books	3	54
Paine Publishing Co., Books	1	25
Silver, Burdett Co., Books	2	56
Hinds, Holden & Eldredge, Books	4	48
The Steck Co., Books	11	54
Beckley-Cardy Co., Books	5	04
Ginn & Co., Books	26	83
F. A. Owen Publishing Co., Books	4	00
Iroquois Publishing Co., Books		20
The Macmillan Co., Books	4	71
Hazel Bean, Conveyance	112	50
Edwin Tracy, Conveyance	130	00
Marion Bamford, Conveyance	300	00
Barbara Mason, Conveyance	100	00
New Sharon School Dept., H. S. Tuition	645	82
Monmouth Academy, H. S. Tuition	257	91
Town of Farmington, H. S. Tuition	1,145	83
Town of Fairfield, H. S. Tuition	69	09
Kents Hill, H. S. Tuition	375	00
Town of Winthrop, H. S. Tuition	73	05
Town of Mt. Vernon, Grammar School Tuition	120	00
Harold Ladd, Fuel	75	00
Central Maine Power Co., Supplies	23	76
Loring, Short & Harmon, Supplies	8	74
Barbara Mason, Supplies	5	00
The Knowlton & McLeary Co., Supplies	1	06
M. N. Perkins Co., Supplies		90
Royal Typewriter Co., Supplies	10	52
J. L. Hammett Co., Supplies	64	17
Gledhill Bros. Inc., Supplies	12	74

Waldo White, Supplies	\$ 2	23		
L. E. Day, Supplies		58		
Beckley-Cardy Co., Supplies	23	85		
A. H. Rice & Co., Supplies	2	61		
World Book Co., Supplies	7	11		
State of Maine, Supplies	6	50		
June Dolphin, Office Help	10	00		
Maine Teachers Asso.		00		
Walle Teachers 11350.				
Total	\$7,542	33	\$7,698	15
Balance to 1949	155			
	\$7,698	15	\$7,698	15
SCHOOLHOUSE REPAIRS				
Balance from 1947			\$150	00
Balance to 1949	<b>\$</b> 150	00		
	\$150	00	\$150	00
TEACHERS RETIREMEN'	Г			
Balance from 1947			\$18	35
Rec'd Barbara Mason			59	25
Freda Kelley			78	40
·				
Warrants drawn				
Treasurer of State	\$137	40		
273 1	\$137	40	<b>\$</b> 156	00
Total	**	60	\$100	UU
Balance to 1949	18	00		
	\$156	00	\$156	00
FLAGS FOR SOLDIERS' GRA	AVES			
Appropriated March 1, 1948			\$15	00
Appropriated March 1, 1946			417	00
Warrants drawn				
H. P. White	\$15	00		
Total	\$15	00	\$15	00

### MAINE PUBLICITY BUREAU

Appropriated March 1, 1948	AU		\$25	00
Warrants drawn				
Maine Publicity Bureau	\$25	00		
Total	\$25	00	\$25	00
WITHHOLDING TAX				
Balance from 1947			\$22	
Rec'd Raymond Kelley			14	50
K. M. Kilponen				30
Harold Kelley				00
Herbert Duley				90
Herbert Kelley				80
Harry Hall				00 70
Donald Duley				00
Freda Kelley			1	00
Warrants drawn				
Collector of Internal Revenue	\$93	30		
			****	
Total	\$93		\$102	50
Balance to 1949	9	20		
	#102	<b>50</b>	6102	<b>50</b>
	<b>\$</b> 102	20	\$102	50
NOTES				
Loan Peoples National Bank			\$3,000	00
Loan Teoples Ivational Dank			#2,000	00
Warrants drawn				
Peoples National Bank	\$3,000	00		
· ·	#2,000			
Total	\$3,000	00	\$3,000	00
	" ,		,	
INTEREST				
Warrants drawn				
Peoples National Bank	\$22	50		
Overdraft to Surplus			\$22	50
Total	\$22	50	\$22	50

## STATE TAX

Assessment		\$1,095 51
W		
Warrants drawn Treasurer of State	\$1,095 51	
Total	\$1,095 51	\$1,095 51
COUNTY TAX		
Assessment		\$188 75
Warrants drawn		
Chester C. Fowles	\$188 75	
Total	\$188 75	\$188 75
SURPLUS ACCOUNT		
From 1947		\$4,847 31
John Kivi Balances		150 00
Administration .		126 20
Street Lights		12 00
Cutting Bushes		20 35
Repair of Tractor		1 72
Winter Roads		1,050 47 78 10
Supplementary Tax, 1948		6 00
Supplementary Tax, 1947		156 78
Excise Tax, 1949  N. E. Waite, Discount on Taxes	\$ 92 1	
Olive Fields, Heirs of, Lien for 1945	23 1	
Olive Fields, Heirs of, Lien for 1946	22 5	
F. O. Whittier, Lien for 1945	22 7	
F. O. Whittier, Lien for 1946	99 5	
F. O. Whittier, Lien for 1947	100 5	0
Overdrafts	0.00	
Fire Department	363 0	
Highways and Bridges	51 0 7 3	
State Aid Construction	7 3	00

Town Poor Interest	<b>\$127</b> 22	00 50		
Total Balance to 1949	\$ 931 5,517		\$6,448	93
	\$6,448	93	\$6,448	93
LIST OF ABATEMENTS	3			
Willie Wave, 1948 Poll Tax	\$ 3	00		
Leslie Ames, 1948 Poll Tax	3	00		
PROPERTY HELD ON TAX I	LIENS			
J. F. Greenleaf, farm	<b>\$</b> 150	00		
Charles Hastings		00		
Lester Goodspeed, lot		00		
Frank Gordon, lot	20			
Whitney Meader, lot	30			
Konsta Mikkola	115			
Olive Fields, Heirs of F. O. Whittier	75 1,400			
r. O. Wintter	1,700	-00		
			\$1,855	00
UNCOLLECTED TAXES 1942—L. N.	ELLIOT	т,	Col.	a
Fred Childs	\$ 3	40		
Charles Hastings		64		
John Richards	42			
Donald Varney		96		
			\$47	88
UNCOLLECTED TAXES 1941—L. N.	ELLIOT	T.	Col.	
Lester Goodspeed	\$16			
John Richards	31			
			\$48	56

## UNCOLLECTED TAXES 1940 — L. N. ELLIOTT, Col.

F. B. Bachelder	\$33	22
Joseph A. Lord	2	65

\$35 87

## UNCOLLECTED TAXES 1939 — L. N. ELLIOTT, Col.

Carl Davis	\$ 8 25
Lester Goodspeed	19 50

\$27 75

## UNCOLLECTED TAXES 1938—L. N. ELLIOTT, Col.

Carl Davis		\$ 6 30
Lester Goodspeed		21 15

\$27 45

## ESTIMATES FOR THE YEAR 1949

Administration Charges	\$ 800 00
Schools	4,500 00
Street Lights	108 00
Winter Roads	800 00
Highways & Bridges	1,000 00
Patrol State and State Aid Road	454 40
Cutting Bushes	300 00
Support of Poor	100 00
Third Class Maintenance	400 00
Repair of Tractor	200 00
Flags for Soldiers' Graves	15 00
Maine Publicity Bureau	25 00
Public Health Nurse	35 00
White Pine Blister Rust	300 00
State Aid Road	450 00
Fire Department	100 00
Total	\$9,587 40

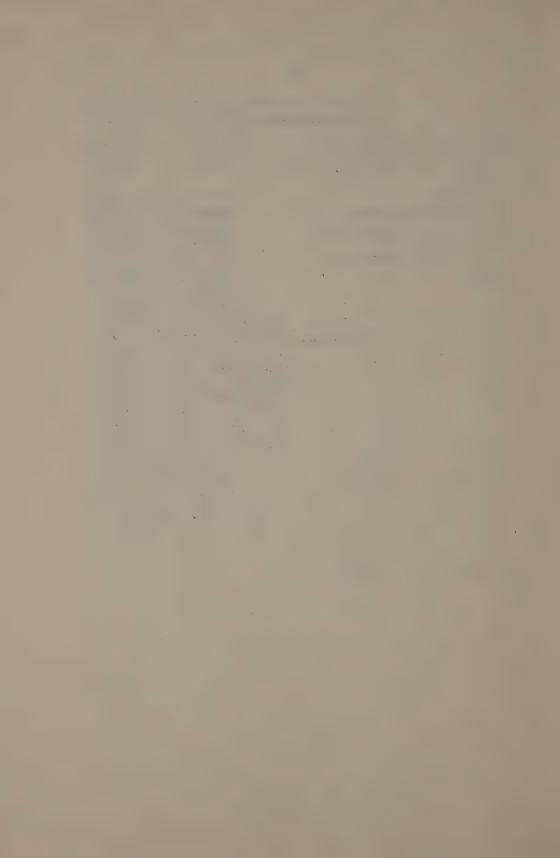
## FEBRUARY 5, 1949 COMPARATIVE BALANCE

	Feb. 10,	1948	Feb. 5, 1949
Assets			
Cash	\$2,142	97	\$3,090 22
Uncollected Taxes 1948			1,898 90
Uncollected Taxes 1947	1,153	85	54 50
Uncollected Taxes 1946	4	00	1 00
Uncollected Taxes 1942	47	88	47 88
Uncollected Taxes 1941	48	56	48 56
Uncollected Taxes 1940	35	87	35 87
Uncollected Taxes 1939	27	75	27 75
Uncollected Taxes 1938	27	45	27 45
Unpaid Tax Liens for 1947 Tax			319 70
Unpaid Tax Liens for 1946 Tax	204	60	62 90
Unpaid Tax Liens for 1945 Tax	141	72	14 10
Unpaid Tax Liens for 1943 Tax	133	99	73 70
Unpaid Tax Liens for 1940 Tax	118	50	118 50
Unpaid Tax Liens for 1939 Tax	8	10	8 10
Unpaid Tax Liens for 1938 Tax	3	20	3 20
Unpaid Tax Liens for 1937 Tax	30	50	
Unpaid Tax Liens for 1936 Tax	48	06	18 90
Tax Acquired Property	380	00	1,855 00
Town Owned Property	4,310	00	5,010 00
Cemetery Trust Funds	1,684	88	1,684 88
Overdrafts			
Third Class Maintenance	11	89	
Schools	849	07	
	\$11,412	84	\$14,401 11

	Feb. 10, 1	948	Feb. 5, 1949
Liabilities			
Tax Acquired Property Reserve	\$ 380	00	\$1,855 00
Town Owned Property Reserve	4,310	00	5,010 00
Cemetery Trust Fund Reserve	1,684	88	1,684 88
Balances			
Schools			155 82
School House Repairs	150	00	150 00
Teachers' Retirement Fund	18	35	18 60
Withholding Tax	22	30	9 20
Third Class Maintenance			16
Surplus	4,847	31	5,517 45
	\$11,412	84	\$14,401 11

# Respectfully submitted,

H. S. KELLEY, C. A. BEAN, J. E. RACKLIFF.



# **Auditor's Report**

Vienna, Maine.

#### COMMENTS

#### General:

At the close of the 1947 fiscal year, the Town of Vienna was in very good financial condition. It has a surplus of nearly \$5,000, much of it in cash. Collections of taxes were good during the year. There was a decrease in surplus caused principally by the purchase of needed fire equipment.

#### Cash:

The cash of the Treasurer was all deposited in the bank at the close of the year and appeared correct. Receipts appear to have been deposited currently.

#### Records:

The records of the selectmen, treasurer and collector were all very well kept.

The auditor wishes to thank the town officials for their courtesy and cooperation.

#### Town Clerk:

Record of Meeting of Mar. 3, 1947 appears in order and has constable's return of warrant.

Bonds of Town Officers do not appear in record. 1948 Treasurer's and Tax Collector's bonds recorded and Town Clerk has Road Commissioner's bond.

Balances in Poor Account are required by law to be carried forward from year to year.

Question if Aid to Dependent Children can be charged to Pauper Account as recipients by law are not paupers.

Possible Solution: Leave Aid to Dependent Children as overdraft and carry unexpended balance in poor account forward next year and make no appropriation for poor then, but make appropriation for A. D. C.

Valuation Book should complete certificate of assessment.

Exhibit A

# Town of Vienna, Maine COMPARATIVE BALANCE SHEET

1947 Fiscal Year — Feb. 13, 1947 to Feb. 10, 1948

ASSETS	Start of Year	Close of Year
Cash	\$3,738 09	\$2,142 97
Uncollected Taxes	925 92	1,345 36
Tax Liens	637 55	688 67
Note Receivable	86 96	
Tax Acquired Property	300 00	380 00
Town Owned Property	4,310 00	5,010 00
Cemetery Trust Funds	1,750 14	1,684 88
Overdrafts forward		
3rd Class Maintenance	77 59	11 89
School Fund		849 07
	\$11,826 25	\$12,112 84
LIABILITIES		
Due Collector of Internal Rev.		
Withholding Tax	\$ 47 20	\$ 22 30
Due Teachers Retirement Fund	57 50	18 35
Unexpended Balances Forward		
School Fund	93 98	
School Repairs		150 00
Honor Roll	100 00	
Town Poor		122 00
Reserve for Tax Acquired Property	300 00	380 00
Reserve for Town Owned Property	4,310 00	5,010 00
Reserve for Cemetery Trust Funds	1,750 14	1,684 88
Surplus	5,167 43	4,725 31
	\$11,826 25	\$12,112 84

The above balance sheet summarizes the financial condition of the town during the 1947 fiscal year. Under Assets is listed property held by the town. The Liabilities indicate for what purpose the property is held. The town's equity is included in the Surplus and the Reserve for Town Owned Property. The Reserve for Tax Acquired property is really a reserve to cover uncollectable taxes and tax liens. Over-

drafts carried forward are assets where they may be recoverable or for reasons of bookkeeping. Balances forward are liabilities where they may be required to be spent. The items which go to make up the items of the above balance sheet are listed in the various schedules of this report. See the index, also Exhibit D.

JOHN R. PERKINS, Auditor.

# Treasurer's Report

Balance from 1947		\$2,142	97
RECEIPTS			
From Tax Collector			
Taxes 1948	\$10,106 06		
Taxes 1947	575 20		
Taxes 1946	3 00		
Taxes 1949 Excise	156 78		
Taxes 1948 Excise	340 38		
Taxes 1948 Supplementary	78 10		
Taxes 1947 Supplementary	6 00		
Tax Liens, 1947	524 15		
		\$11,789	67
Tax Liens and Costs			
Liens, 1947	<b>\$</b> 141 45		
Liens, 1946	19 70		
Liens, 1945	81 81		
Liens, 1943	60 29		
Liens, 1937	30 50		
Liens, 1936	29 16		
110110, 1750	22 10		
		\$362	91
From State Treasurer			
State School Fund	\$2,242 15		
Highway (Snow Removal)	1,813 76		
State Aid Highway	1,376 68		
Highways	1,063 57		
Highways (Special Resolve)	405 10		
Education Fund	50 00		
Dog License Refund	25 95		

Forest Fire Account	\$10 5	0
Forest Fire (Merton Hall's)	15 0	0
R. R. and Tel. Tax	. 4	.9
-		
		\$7,003 20
M Ilanana		
Miscellaneous	\$3,000 0	
Peoples National Bank, loan	80 2	
Withholding Tax	137 6	
Teachers' Retirement	45 (	
W. H. Chadbourne Co., breaking roads	. 3 6	
Lawrence Childs, breaking roads	31 3	
Town of Carthage — Poor Acc't	<i>J</i> 1 -	,,
Ivy Berry, ½ costs of building road to her	20 (	)O
gravel pit	1 8	
George Ford, cutting bushes	7 2	
Clifton Frost, cutting bushes	. 92	
Discount of 1948 taxes	3 5	
Discharge fees on Tax Liens	150 (	
John Kivi, house and lot	6 (	
N. E. Waite, Coll., 1948 Abatements	3 (	
Freda Kelley, Teachers' Assoc. dues	_	
Barbara Mason, Teachers' Assoc. dues	3 (	00
		\$3,584 58
		H - 7
T-4-1 Descints		\$24,883 33
Total Receipts PAID		
	\$21,793	11
Selectmen's Warrants	3,090	
Check book balance		
		\$24 883 33
AND CO	crrc 10/	1 <i>7</i>
UNPAID TAX LIENS AND CO	313, 19-	*/
	\$ 20	75
Frank Burrill	22	
Clyde Ladd	105	
Harold Redman	100	
F. O. Whittier		_
		\$249 80

	Non-Resident	
—— Berry	* \$ 3.9	
Doyen & Tibbetts Merle Hall	36 5	
Merle Hall Evan Webber	9 5 120 5	•
Evan Webber		_
		\$170 40
UNPAIL	TAX LIENS AND COSTS, 1946	
	Resident	
Frank Burrill	\$18.7	
Frank Whittier	99 50	)
		\$118 25
	Non-Resident	
Berry	\$ 2 90	
Merle Hall	7 00	
Linda Hastings	15 50	
Doyen & Tibbetts	18 75	_
		\$44 15
UNPAID	TAX LIENS AND COSTS, 1945	
	Resident	
F. O. Whittier		\$22 71
	Non-Resident	
Linda Hastings		\$14 10
UNPAID	TAX LIENS AND COSTS, 1943	
	Resident	
F. B. Bachelder		\$73 70
UNPAID	TAX LIENS AND COSTS, 1940	
	Resident	
F. B. Bachelder		\$118 50
UNPAID	TAX LIENS AND COSTS, 1939	
	Non-Resident	
Harold Ladd		\$8 10

### UNPAID TAX LIENS AND COSTS, 1938 Non-Resident

Heirs of Jesse Ladd \$3 20

### UNPAID TAX LIENS AND COSTS, 1936 Non-Resident

Osbourne Marshall \$18 90

### CEMETERY FUNDS

Deposited in Custody of Town Trea	asurer
Nancy Soper, bal. Feb. 5, 1949	\$361 36
Alice Teague, bal. Feb. 5, 1949	61 66
Bean Lot in Seavey Cemetery, bal. Feb. 5, 1949	133 17
Carrie Bean, bal. Feb. 5, 1949	515 41
Moore Lots, bal. Feb. 5, 1949	206 16
E. N. Allen, bal. Feb. 5, 1949	32 75
Etta Davis, bal. Feb. 5, 1949	206 16
Benj. & R. L. Folsom, bal. Feb. 5, 1949	103 08
Frank & Cora Kennedy, bal. Feb. 5, 1949	116 57

Respectfully submitted,

NORMAN E. WAITE, Treasurer.

# Collector's Report

Commitment	\$12,103 11
Supplementary Tax	78 10
Excise Tax 1948	 340 38
Excise Tax 1949	156 78

\$12,678 37

## **CREDITS**

Cash to Treasurer on Commitment	\$10,106	06
Abatements	. 6	00
Discounts	92	15
Supplementary Tax	78	10
Uncollected Tax	1,898	90
Excise Tax 1948	340	38
Excise Tax 1949	156	78

\$12,678 37

# UNCOLLECTED TAXES, 1948

## Resident

Heirs of Leslie Ames	\$	4	92
F. B. Bachelder	1	65	86
Hervey Bean	3	00	00
Frank Burrill		20	50
John Fox		28	42
Heirs of Anna Goodspeed		61	50
Lester Goodspeed		17	63
Merton Hall	1	74	25
John Hill		52	61
C. O. Ladd		63	55
Floyd Ladd		48	10
Alfred LeBlanc		10	25
James & Anna Linendoll		90	20
Leslie Meader		94	43
Everett McDonald		61	22

Harold Redman Charles & Benjamin Ridley W. F. Richards John Richards William Sommers Nora Sommers Mildred & Irene Swenson	\$139 12 43 87 102 50 36 08 17 35 26 65 86 10
Irene Swenson	68 88
Mildred Swenson	12 30
Wesley Whittier	4 10
	\$1,730 39
	Resident
Berry	\$ 1 64 36 90
Doyen & Tibbetts Merle Hall	8 20
Linda Hastings	16 40
Robert Parsons	24 60
Wilmer Stevens	16 40
Ernest Saunders	2 87
Edward Teague	12 30
Elmer Wright	49 20
	\$168 51
Uncollected Tax, 1947	\$1,153 85
Supplementary Tax	6 00
	\$1,159 85
CR	EDITS
Cash to Treasurer	\$575 20
Tax Liens to Treasurer	524 15
Supplementary Tax	6 00
Tax on Real Estate classed as T Uncollected Tax	own Property 21 00
Merton Hall	\$30 00
Frank Burrill	3 50
	33 50
	\$1,159 85

Uncollected Tax, 1946			\$4	00
CREDITS				
Cash to Treasurer	\$3	00		
Uncollected Tax — Frank Burrill	1	00		
			\$4	00
TAX PAID SINCE BOOKS CL	OSED			
1948 Tax — Charles & Benjamin Ridley			\$43	87
1947 Tax — Frank Burrill			3	50
1946 Tax — Frank Burrill			1	00
1948 Tax — John Fox			28	42

Respectfully submitted,

N. E. WAITE, Coll.

# Report of Superintendent of Schools

### To the Superintending School Committee:

As Superintendent of Schools, I have the honor to submit to you this sixth annual report for the Town of Vienna, covering the school year beginning February 10, 1948 and ending February 5, 1949.

#### MEMBERS OF THE SCHOOL COMMITTEE

Mr. Carl Hall, chairman	Term expires 1949
Mrs. Madeline Bean	Term expires 1950
Mr. Hervey Bean	Term expires 1951

#### **TEACHERS**

Name	School
Mrs. Freda W. Kelley	Village
Mrs. Barbara Mason	Sevey

#### SCHOOL STATISTICS

#### REGISTRATION ENDING IUNE 30, 1948

Boys	15
Girls	19
	_
Total	34
Average daily attendance	28.13
Weeks in school year	36
Number of pupils completing last year of	
elementary course	1
Pupils attending secondary school	· 21
School census April 1, 1948	50

#### SCHOOL REGISTRATION

The Sevey and Village Schools opened on September 7, 1948. The enrollment at the beginning of the year and any changes to February 1 are as follows:

Grades	P	1	2	3	4	5	6	7	8	Total
Village										
Boys	2	1	0	3	1	1	2	2	0	12
Girls	0	0	0	2	2	2	2	.0	1	9
Entered since Sept. 7	0	0	0	0	0	0	0	0	0	0
Left Since Sept. 7	1	0	0	0	0	0	0	0	0	1
Total enrollment February 1	1	1	0	5	3	3	4	2	1	20
Sevey										
Boys	0	2	1	0	0	0	0	0	1	4
Girls	2	0	1	1	.1	2	1	1	2	11
Entered since Sept. 7	0	0	0	0	0	0	0	0	0	0
Left since Sept. 7	0	0	0	0	0	0	0	0	0	0
Total enrollment February 1	2	2	2	1	1	2	1	2	2	15

#### HEALTH

Again this year, according to law, samples of the water used by each school for drinking and culinary purposes were submitted to the State Department of Health and Welfare for chemical and bacteriological analysis. They have all been reported satisfactory.

In order to comply with the law, all teachers, janitors, school lunch cooks, bus drivers or any others who come in contact with the students must, every two years, submit to a chest X-Ray. This examination will be required again during the year 1949. We will be fortunate to have access to the mobile unit used for this purpose on Friday, May 13, 1949, at the Wilbert G. Mallett School, Farmington. Teachers will be taken care of in the morning and all others in the afternoon on that day.

#### **TEACHERS**

Mrs. Barbara Mason, who has been attending special classes at the Farmington State Teachers' College this year has earned the required credits to become a certified teacher.

About two years ago in School Union No. 40, which includes the towns of Mercer, Mount Vernon, New Sharon, Rome, Starks and Vienna a teachers' association was organized, which is known as The Franklin, Kennebec, Somerset Teachers' Association. This has proved to be a very worthwhile organization. The members meet in one of the towns on the third Thursday of each month. A supper is followed by a business meeting and program.

The program this year has been planned to cover the fields of Arithmetic, Language, Social Studies, Spelling and Writing, Reading and Physical Education. Report on modern methods, new teaching procedures or a demonstration of actual work with children by a teacher are given and then followed by a discussion and question period, in which all teachers participate, giving reports of results obtained and ideas from their own experience. This sharing of ideas and discussion of methods and procedures is being recommended by the leading educators today; and the results are already showing in the classrooms.

### **EQUALIZATION**

In December 1949, the Town of Vienna will receive from the State Equalization Fund the amount of \$528. This is because the law states that the school tax for a town must be above the average for the State if the town is to receive equalization; and the school rate of the several towns for school maintenance in the State is .02483.

Our school tax rate of .03576 is arrived at by dividing our local school maintenance appropriation, which is \$5,400.00 by the State valuation of the town, which is \$151,000.

### SCHOOL CALENDAR FOR 1949

Monday, January 3, 1949. Schools open. Friday, February 18. Schools close. Ten days' vacation. Monday, February 28. Schools open. Friday, March 4. Temperance Day. Friday, April 15. Schools close. Ten days' vacation.

## Spring Term

Monday, April 25. Schools open. Monday, May 30. Memorial Day. Holiday. Friday, June 10. Schools close. Summer vacation.

#### Fall Term

Monday, September 5. Labor Day. Holiday. Tuesday, September 6. Schools open. Wednesday, October 12. Columbus Day. Holiday. Thursday and Friday, October 27-28. Teachers' Convention. Friday, November 11. Armistice Day. Holiday. Thursday and Friday, November 24-25. Thanksgiving. Friday, December 16. Two weeks' vacation. Schools close. Monday, January 2, 1950. Schools open. Friday, February 17. Schools close. Ten days' vacation. Monday, February 27. Schools open.

#### **FINANCES**

The financial statement accompanying this report shows the total receipts and disbursements of the school department for the year ending February 5, 1949. The total receipts in the common school and high school tuition fund were \$7,692.15, in the repairs account \$150. The total disbursements in the common school and high school tuition fund were \$7,339.28. The balance in the common school and high school tuition fund is \$352.87. The unexpended balance in the repairs account is \$150.00.

#### FINANCIAL STATEMENT OF VIENNA SCHOOL DEPT.

# COMMON SCHOOL AND HIGH SCHOOL TUITION Receipts

Appropriation	\$5,400 00	J
State School Fund — Professional Credits	50 00	)
State School Fund	2,242 15	
Total		\$7,692 15
Expenditures		
Teachers	\$2,629 00	
Conveyance	642 50	
Janitor	192 64	
Fuel	75 00	
Grammar School Tuition	120 00	
High School Tuition	2,493 65	
Textbooks	154 65	
Supplies	172 77	
Office help	10 00	
Deficit — 1948	849 07	
Denet — 1940	OT2 07	
Total		\$7,339 28
Balance — 1949		\$352 87

•	REPAIRS Receipts		
Balance — 1948	•	\$150 00	
Total			<b>\$</b> 150 00
	Expenditures		
Labor and Materials		none	
Total			none
Balance — 1949		,	\$150 00

In conclusion, I wish to acknowledge my indebtedness to the school committee, town officers, teachers, and citizens for their helpfulness and loyal support.

Respectfully submitted,

JAMES deWEVER,

Superintendent of Schools.

# Annual Report of Public Health Nurse

**VIENNA — 1948** 

A good Public Health Nursing Program is possible only when a community knows its health needs and desires to do something aboutmeeting those needs. One way of doing this is to support and help with the health activities available to your community through your Public Health Nursing Program.

It is only through your cooperation that your Public Health

Nurse is able to submit the following report for 1948.

During the eleven visits to your community the nurse made eighteen supervisory home visits to mothers, infants, preschools and school children. Follow-up visits were made to families who had been in contact with patients suffering from tuberculosis. Plans were made for contacts to be x-rayed at the regular community x-ray clinics.

Three Child Health Conferences were held in Mt. Vernon with your Vienna children in attendance. One child was protected against Smallpox and two against Diphtheria and Whooping Cough. The children received physical examinations.

Two immunization clinics were held in the schools. Nine children were protected against Smallpox and nineteen against Diphtheria.

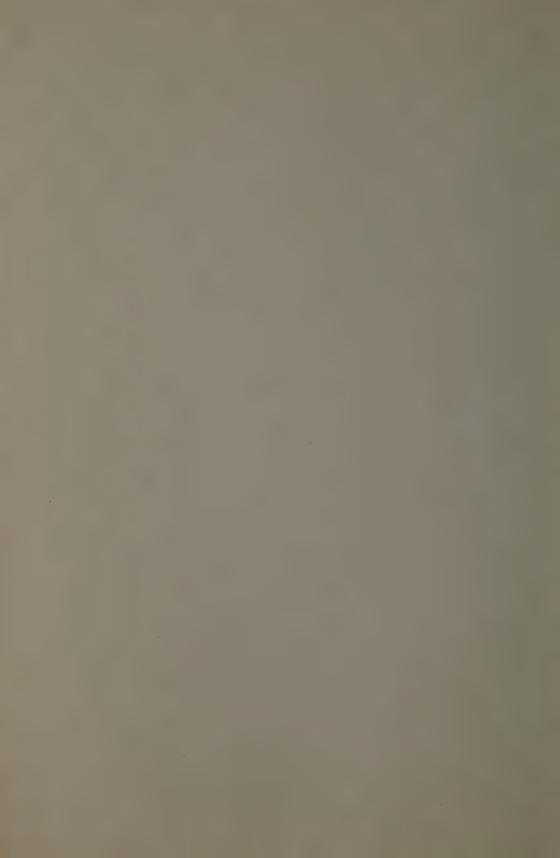
Four visits were made to the schools and an opportunity given to the teachers to refer and discuss school health problems. Follow-up visits were made in the homes of the children referred by teachers.

Your public health nurse would like to take this opportunity to thank the school personnel, the town officials and all others who helped in the various health programs during the year.

Respectfully submitted,

RUBY G. BENNETT, R.N.,
Public Health Nurse.





# ANNUAL REPORTS

OF THE

# Municipal Officers

AND

Superintendent of Schools

OF THE

# TOWN OF VIENNA

FOR THE

Year Ending February 8, 1950



# ANNUAL REPORTS

OF THE

# Municipal Officers

AND

Superintendent of Schools

OF THE

# TOWN OF VIENNA

FOR THE

Year Ending February 8, 1950

Farmington, Maine
The Knowlton & McLeary Co., Printers
1950

# **Town Officers Elected in March 1949**

Moderator
HERVEY S. BEAN

Clerk F. R. EATON

Selectmen, Assessors and Overseers of the Poor
C. A. BEAN J. E. RACKLIFF H. S. KELLEY

Treasurer NORMAN E. WAITE

Tax Collector and Constable NORMAN E. WAITE

School Committee

MADELINE BEAN

HERVEY S. BEAN

JOSEPH E. RACKLIFF

Superintendent of Schools JAMES deWEVER

Road Commissioner HAROLD KELLEY

Fire Warden
O. E. TRASK

# **Town Warrant**

State of Maine

Kennebec, ss

To Norman E. Waite, Constable of the Town of Vienna, Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said Town of Vienna, qualified by law to vote in Town Affairs, to assemble at the Town House in said Town, on Monday, the 6th day of March next, at (10.30) ten-thirty in the forenoon, to act upon the following articles, to wit:

- Article 1. To choose a Moderator to preside at said meeting.
- Article 2. To choose a Town Clerk for the year ensuing.
- Article 3. To hear and act upon reports of Town Officers.
- Article 4. To choose all other necessary Town Officers.
- Article 5. To fix upon a compensation for the services of a Road Commissioner for the year ensuing.
- Article 6. To fix upon a compensation for the Collection of Taxes for the year ensuing.
- Article 7. To see what sum of money the Town will vote to raise to defray Administration Charges for the year ensuing.
- Article 8. To see what sum of money the Town will vote to raise for Repair of Schoolhouses.
- Article 9. To see what sum of money the Town will vote to raise for Street Lights.

- Article 10. To see what sum of money the Town will vote to raise for the Support of School, High School Tuition, Textbooks and Supplies.
- Article 11. To see what action the Town will take in regard to keeping Winter Roads open.
- Article 12. To see what sum of money the Town will vote to raise for Snow Removal.
- Article 13. To see what sum of money the Town will vote to raise for summer work on Highways and Bridges.
- Article 14. To see what sum of money the Town will vote to raise for Cutting Bushes on the Highways for the year ensuing.
- Article 15. To see what sum of money the Town will vote to raise for the Support of Poor for the year ensuing.
- Article 16. To see what sum of money the Town will raise and appropriate for State Aid Road Construction in addition to the amount regularly raised for the care of ways, highways and bridges, under provisions of Sections 25 and 29, Chapter 20, R. S. 1944, as amended.
- Article 17. To see what sum of money the Town will vote to raise for the repair of Town Tractor.
- Article 18. To see what sum of money the Town will vote to raise for maintenance of Third Class Road.
- Article 19. To see if the Town will vote to raise \$15.00 for Flags for Soldiers' Graves.
- Article 20. To see if the Town will vote to pay the School Committee for their services, if so how much.
- Article 21. To see what instruction the Town will give the Assessors in regard to taking the inventory.

- Article 22. To see if the Town will vote to authorize the Selectmen to procure a temporary loan or loans in anticipation of taxes, for the purpose of paying indebtedness of the Town. Such notes to be paid during the current year out of money raised during said current municipal year by taxes.
- Article 23. To see if the Town will vote to authorize the Selectmen on behalf of said Town, to sell and dispose of any real estate acquired by the Town for the non-payment of taxes thereon, on such terms as they deem advisable and to execute quit claim deed or deeds for such property.
- Article 24. To see if the Town will appropriate and raise the sum of twenty-five dollars (\$25.00) to be spent in cooperation with the Maine Publicity Bureau.
- Article 25. To see if the Town will vote to appropriate the sum of three hundred dollars (\$300.00) to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust, in accordance with Revised Statutes, Chapter 32, Sec. 54.
- Article 26. To see if the Town will appropriate and raise money for the Fire Equipment or take any other action thereon.
- Article 27. To see if the Town will appropriate and raise thirty-five dollars (\$35.00) for Public Health Nurse in Vienna, said sum to be expended by the State Bureau of Health for local service.
- Article 28. To see if the Town will vote to raise money for a Sander.
- Article 29. To see if the Town will adopt the four (4) following sections of the 1944 Revised Statutes of Maine.
- Sec. 23. Dangerous buildings may be adjudged nuisances; proceedings; notice or owner; return. When the municipal officers of a town, after personal notice in writing to the owner of any burnt, dilapidated or dangerous building or by publication in a newspaper in the same county, if any, 3 weeks successively, otherwise in the state paper and after a hearing of the matter, adjudge the same to be a nuisance or

dangerous, they may make and record an order prescribing what disposal shall be made thereof, and thereupon the town clerk shall deliver the copy of such order to a constable who shall serve such owner, if a resident of the state, with an attested copy thereof and make return of his doings thereon, to said clerk forthwith. If the owner, or part owner is unknown or resides without the state, such notice shall be given by publication in the state paper or in a paper published in the county 3 weeks successively.

- Sec. 24. Town officers may order nuisance abated. If no application is made to a justice of the supreme judicial court or the superior court, as is hereafter provided, the municipal officer of such town shall cause said nuisance to be abated, removed or altered in compliance with their order, and all expenses thereof shall be repaid to the town within 30 days after demand, or may be recovered of such person by an action for money paid.
- Sec. 25. Owner may apply to supreme judicial or superior Court. Any owner aggrieved by such order may apply to a justice of the supreme judicial or superior Court, in term time or vacation, who shall forthwith, after notice and hearing, affirm, annul, or alter such order. If the court is not in session, the action shall be entered on the docket of the preceding term.
- Sec. 26. Costs. If the court affirms such order, costs shall be recovered by the town. If it wholly annuls such order, costs shall be recovered by the applicant; and if alters in part, the court may render such judgment as to costs as justice requires.

Article 30. To act upon any other business that may legally come before said meeting.

The Selectmen hereby give notice that they will be in session at the Town House on the day of said meeting, at ten (10) o'clock in the forenoon, for the purpose of correcting the list of voters.

Given under our hands at Vienna, this 8th day of February, A. D. 1950.

C. A. BEAN, J. E. RACKLIFF, H. S. KELLEY.

# VALUE OF ESTATES

	Real	Personal
Anderson, Antti	\$1,000	\$ 300
Austin, Robert	800	55
Austin, R. B., Heirs of	700	
Bamford, Marion		10
Berry, Ivy	200	60
Bachelder, F. B.	1,700	415
Bean, Hervey S.	2,300	930
Bean, Richard H.		170
Bean, Clarence A.	1,000	390
Bean, Arthur J.	350	295
Bean, Ethelyn	600	
Berry, Russell	210	
Beck, Klir A.	1,300	10
Beck, Klir A., Mrs.	200	
Burrill, Frank	225	25
Bachelder, Esther	200	
Crocker, B. E.	100	
Duley, C. C.	150	
Duley, Donald	2,100	225
Elliott, Lester N.	1,500	700
Eaton, F. R.	1,500	700
Eaton, F. R., Mrs.	350	
Eaton, Cecil F.	100	
Fox, John	300	195
Ford, George, Mr. & Mrs.	2,950	780
Foss, Harold, Heirs of	1,100	
Foss, Otis	1,600	1,540
Frost, Clifton & Mina	1,600	120
Frost, Sumner M.	1,050	170
Fortier, Alida	425	
Filoroska, Frances	350	700
Gordon, Carrie	650	40
Goucher, John M.	1,700	. 265

	Real	Personal
Goodspeed, Lester	\$ 875	\$ 85
Hall, Merton	1,600	240
Hall, Carl & Gladys	725	170
Henderson, Cora	600	10
Hill, John	400	100
Hughes, Joyce B.	900	10
Hall, Woodbury, Heirs of	100	
Kelley, Harold	1,250	560
Kelley, Herbert	975	225
Kelley, Edwin	250	10
Kilponen, Kalle	900	470
King, George	1,500	10
Kivi, John	150	
Kohtala, John	1,425	570
Ladd, C. O.	775	
Ladd, Floyd	250	
Lord, J. A.	400	
Linendoll, James & Anna	1,100	775
Neal, Frank	700	10
Nurse, William	500	10
Meader, Hazel	900	
Meader, Leon	800	235
Meader, Leslie	900	125
Meader, Leslie & Mildred	700	
Meader, Linwood	450	10
Moore, Everett	180	
McGaffey, Roy	490	105
Mason, H. C., Heirs of	635	
McDonald, Everett	700	10
Meader, O. G.	400	65
Meader, Archie		10
Rackliff, Hazel		45
Redman, Harold	1,500	
Riccius, Wilhelmina	1,250	
Riccius, Harold		10
Ridley, Benjamin & Charles	525	10
Ridley, Sadie	200	
Rackliff, Joseph	600	260
Richards, W. F.	1,250	

	Real	Personal
Richards, John		\$590
Somers, William		50
Somers, Nora	\$ 400	
Swett, Mary	1,200	10
Stetson, Fred & Myrtie	550	225
Stetson, Fred & Donald	120	335
Stetson, Donald	120	240
Stewart, R. J.	500	10
Stevens, Harry	200 1,050	10
Swenson, Mildred & Irene	750	130
Swenson, Irene	750	150
Swenson, Mildred Stevens, Fred	500	50
Sanborn, Laura & Waugh, Dorothy	1,975	
Stone, Edd	,	10
Tracy, Edwin J.	500	50
Thurston, Ethyl	210	
Trask, O. E.	1,600	145
Trask, Oland	400	325
Union Hall Asso.	500	
Varney, B. A.	850	50
Webber, O. L.	1,300	
Waite, E. E.	1,300	10
Waugh, Clyde		250
Waugh, Clyde & Dorothy		1,782
Waite, N. E.	2,175	735
Whittier, F. O.	375	540
Whittier, Wesley	50	
Whittier, Arthur	200	
Whittier, Minnie	1,050	85
Webber, Sherman	650	
Wells, Merton	150	10
Wilson, A. L. & A. C.	1,050	600
Wight, Donald	1,450	440
Webber, Howard	40	
	550	
Wave, Willie		

## **NON-RESIDENT**

1,01,11000011.	Real	Persona!
Aliano, Frank J.	\$ 260	
Berst Forster	1,000	
Bailey, Stella C.	150	
Bean, Ralph L.	200	
Belcher, Richard, Rev.	125	
Blake, George E.	180	
Blanchard, Fred A.	50	
Baker, Raymond	850	
Chadbourne, W. H. & Co.	490	
Currier, Erma	300	
Currier, Theodore	100	
Currier Bros.	10	
Currier, Grover	125	
Currier, Everett & Ida	200	
Currier, Everett	180	
Central Maine Power Co.	4,710	
Clements, Ellery	25	
Cooper, C. J.	450	
Dyer, Florence	150	
Furgerson, Earl H.	225	
Fifield Bros.		\$75
Folsom, Edmund	50	*
Fisher, Blanche	160	
Ford, Howard & Ruth	700	
Filoroska, Victor	350	
Franklin County Savings Bank		75
Goding, Olive B.	1,600	
Gould, William	75	
Goodspeed, Ernest	200	
Getchell, S. A. & Son	250	
Getchell, A. E.	1,250	
Hall, C. A.	100	
Hastings, Linda	300	
Hobbs, Glendon & Marion	125	
Ingalls, Reginald & Elodia	125	
Kelley, Elwin	1,050	
Kinney, Perley	40	

	Real	Personal
Keene, Forest & Jane	\$ 225	
Ladd, Laforest	50	
Ladd, Harold	250	
Lindall, Lauri	200	
LeBlanc, Alfred	125	
Mousley, Harvey, Rev.	250	
Milone, Harry	70	
Millon, Fred	90	
Maxwell, Della Davis	1,100	
Mange, Marion	600	
Morse, H. L.	25	
Moceus, Stanley, Heirs of	350	
Marshall, Osbourne	300	
Mason, Hezekiah T.	225	
Mahnke, William & Theresa	50	
Marstaller, Ernest	1,550	
Medomak Canning Co.	2,000 115	
Mikkola, Konsta  Maine Skewer & Dowel Co.	6,125	
Parsons, Robert	300	
Piper, Erwin	100	
Richards, A. P.	100	\$50
Robbins, William	800	\$70
	100	
Riggs, George	475	
Rehm, William	300	
Soule, Edith	300	
Sanborn, Ethel	200	
Stevens, Wilmer		
Sharp, Robert W.	100	
Smart, Edd	135	
Saunders, Ernest	35	
Sullivan, Doris	100	
Swenson, Elfie	50	
Tague, Edward T.	150	
Thompson, William	40	
	250	
Tracy, Frank		
Timberland Inc.	2,700	

	Real	Personal
Tufts, John L.	\$500	
Wave, Herbert	200	
Webber, Elmer	250	
Webber, Maxwell	135	
Webber, Maxwell & Winona	200	
Wheeler, Clyde	300	
Wheeler, Fred, Heirs of	950	
Webber, H. W., Heirs of	25	
Wright, Elmer	600	
Webber, Evan	950	

# Selectmen's Report

List of property at its just value in the Town of Vienna, County of Kennebec, in the year 1949, made for return to Board of State Assessors, as required by law.

Number of Polls taxed	73
Number of Polls not taxed	15
Poll Tax	. \$3.00
Rate of Taxation	.08

### TAXABLE PROPERTY

	Value Total Value
Value of Real Estate, Resident	\$76,810 00
Value of Real Estate, Non-Resident	40,105 00
Total Real Estate	\$116,915 00
Value of Personal Estate, Resident	\$18,832 00
Value of Personal Estate, Non-Resident	200 00
Total Personal Estate	\$19,032 00
Grand Total	\$135,947 00
Total value of Land	\$70,275 00
Total value of Buildings	46,640 00

## TAXABLE LIVESTOCK AND POULTRY

	No.	Av. Value	Total Value
Horses	54	\$ 65+	\$3,540 00
Steers, Oxen, Bulls and Beef Cattle,			
over 18 months	24	70+	1,695 00
Milk Cows, including Heifers that			
have freshened	176	45+	8,025 00

	No.	Av. Value	Total Value
Heifers, over 2 years old not yet			
freshened	36	34+	\$1,235 00
Heifers, 18 months to 2 years	24	29+	695 00
Domestic Fowl, over 50 in number	3,725		2,117 00
Total Amount			\$17,307 00

## ALL OTHER KINDS OF PERSONAL PROPERTY

	No.	Value
Portable Mill	1	\$600 00
Boats	1	50 00
Gasoline Pumps	1	75 00
Radios	60	635 00
Tractors	. 6	165 00
Machinery and Equipment		200 00

Total Amount Taxable Livestock and Poultry brought forward	\$ 1,725 00 17,307 00
Total Amount Personal Property	\$19,032 00

### To the Citizens of the Town of Vienna:

The following report of the receipts and expenditures for the fiscal year ending February 8, 1950, is respectfully submitted.

Upon the Polls and Estates we have assessed the following sum, to wit:

State Tax	\$1,117	25
County Tax	255	64
Overlay	38	87
Administration	800	00
Repairs Schoolhouse	350	00
Street Lights	108	00
Schools	4,500	00

Winter Work Highways & Bridges Cutting Bushes Support of Poor State Aid Construction Repairs of Tractor Third Class Maintenance Flags for Soldiers' Graves Maine Publicity Bureau	\$ 800 00 1,200 00 300 00 100 00 600 00 200 00 400 00 15 00 25 00

\$11,094 76

# ADMINISTRATION CHARGES

Appropriated March 7, 1949	\$800	00
Overlay	38	87
State of Maine, Bear Bounty	15	00
State of Maine, Dog refund	9	80
State of Maine, R. R. & Tel. Tax		07
Discharge fees on liens	5	00
Excise Tax 1949	581	88
Excise Tax 1950	367	11

# Warrants Drawn

***************************************		
James deWever	\$192	00
The Knowlton & McLeary Co.	135	40
Maine Municipal Asso.	20	00
Central Maine Power Co.	12	00
Loring, Short & Harmon	10	00
Register of Deeds	7	50
Peoples National Bank	3	74
John R. Perkins	45	80
Marks Printing House	14	45
Macomber, Farr & Whitten	5	60
Norman E. Waite, Constable	10	00
Norman E. Waite, Treasurer	85	00
Norman E. Waite, Collection	220	88
Norman E. Waite, Abatements	21	04

Joseph Rackliff, Selectman	\$ 85 0	0		
Herbert Kelley, Selectman	75 (			
Clarence Bean, Selectman	175 (	00		
Clarence Bean, tel., postage & supplies	10 (	00		
Joseph Rackliff, School Committee	7 5	50		
Madeline Bean, School Committee	20 (	00		
Hervey Bean, School Committee	10 (	00		
F. R. Eaton, Town Clerk	15 (	00		
F. R. Eaton, births, deaths & marriages	3 5	50		
F. R. Eaton, deeds & liens	5 8	35		
Norman E. Waite, discount on taxes	72 5			
Norman E. Waite, bank charges	6 (	00		
L. N. Elliott, abatement 1940 tax	2 6			
in the initial abutchion 19 to the				
Total	\$1,271 4	41	\$1.817	73
Balance to Surplus	546 3		т-,о	
- Lunding to Carpino				
	\$1,817	73	\$1,817	73
	" /		" /	
STREET LIGHTS				
Appropriated March 7, 1949			\$108	00
** *				
Warrants Drawn				
Central Maine Power Co.	\$108 (	00		
	"			
Totals	\$108 (	00	\$108	00
FIRE DEPARTMENT				
Appropriated March 7, 1949			\$250	00
Rec'd State of Maine			706	05
Warrants Drawn				
Arthur A. Gordon	\$34 2	26		
Blanchard Associates	41 (	00		
Metcalf Wood Products Co.	8 2	20		
Frank Berry	33 (	00		
David Rackliff	23 2			
Linwood Meader	3 %	75		
	3 %			
Linwood Meader Philip Mousley Robert Eaton		00		

I Power	\$30 00
Leo Berry William Thurston	31 50
Merton Wells	15 00
	30 75
R. J. Stewart	43 88
Roy Woodcock	3 00
Ervin Getchell Charles Richie	3 75
Linwood Meader Jr.	12 75
	9 00
Frank Burrill	6 75
Arthur Bean	4 50
Daniel Ridley	4 88
Robert Clough	4 88
Ralph Balser	4 88
Charles Hastings	10 50
Earl Furgerson	10 50
Harry Herbransen	6 00
Wilbur Smith	22 50
Kenneth Webber	21 00
George Mahnke	18 00
Herbert Wave	26 25
Oakes E. Trask	44 15
Clyde Waugh	45 00
Herbert Kelley	30 50
Norman Waite	17 63
Oland Trask	26 50
Harold Kelley	17 00
Donald Duley	31 88
Herbert Duley	22 50
Raymond Kelley	26 25
Milton Hill	9 00
John Hill	25 00
Reino Hill	20 25
Aino Hill	2 63
John Kohtala	14 25
Edwin Kohtala	11 25
Frank Neal	3 00
Edwin Kelley	3 00
Elfie Swenson	3 00
George Stevens	3 00
Arthur Ridley	3 00

W. F. Whittier	\$ 3	00		
Charles Ridley	7	00		
Loyd Meader	12	75		
Fred Stevens	14	25		
Edd Stone	42	00		
Fred Stevens	14	25		
James Alexander	12	75		
Leon Meader	21	00		
Floyd Ladd	33	00		
Chester Rackliff	15	00		
Town of Mt. Vernon	251	44		
Wallace French	172	50		
Merton Jackman	6	00		
Stanley Robbins	6	00		
Cecil Jackman	6	00		
Arnold Buck	6	00		
Herschel Rackliff	6	00		
Carl Offerman	25	00		
L. E. Childs		90		
Joseph Rackliff	. 4	50		
O. G. Meader	5	35		
Dorothy Waugh	1	00		
Totals	\$1,520	21	\$956	05
Overdraft to Surplus	π - <b>,</b>		564	
The state of the s				
	\$1,520	21	\$1,520	21
PUBLIC HEALTH NURS	F			
Appropriated March 7, 1949			\$35	00
Warrants Drawn				
Treasurer of State	\$35	00		
Totals	\$35	00	\$35	00
HIGHWAYS AND BRIDG	FS			
Appropriated March 7, 1949			\$1,200	00
Rec'd L. E. Day, overpayment				40
Rec'd H. S. Kelley, dynamite				00
Act a 11. 5. Reney, aynamic			3	00

# Report of Audit

Vienna, Maine

### COMMENTS

### General:

At the close of the 1948 fiscal year, the Town of Vienna was in very good financial condition. It had a surplus of over \$5,500, much of it in cash. Collection of taxes was fair, but, due to the condition of business, money is harder to collect now than a year ago.

### Cash:

The cash of the treasurer was all deposited in the bank at the close of the year and appeared correct. Receipts appear to have been deposited currently.

### Records:

The records of the Selectmen, Treasurer and Collector were all well kept.

It is suggested that the Selectmen keep the duplicate copies of the cash sheets. Complete loss of current Tax records as by fire, could cause considerable loss to the town. It should be little trouble to file the duplicate copies at the Town House in the safe.

### Town Clerk's Records:

Warrant for meeting of Mar. 1, 1948 and constable's return of warrant appear in order.

Bonds of Town officers and Treasurer's and Collector's bond—\$2,000; Norman E. Waite Principal and American Fidelity Co., Montpelier, Vermont, Surety.

Road Commissioner's bond, \$500; Sadie F. Kelley and Donald L. Duley — Sureties.

Both bonds have been recorded by the clerk and appear in order.

The auditor wishes to thank the Town Officials for their courtesy

and cooperation.

Exhibit A

# TOWN OF VIENNA, MAINE COMPARATIVE BALANCE SHEET

1948 Fiscal Year — Feb. 10, 1948 to Feb. 5, 1949

ASSETS	Start of Year	Close of Year
Cash	\$2,142 97	\$3,090 22
Uncollected Taxes	1,345 36	
Tax Liens	688 67	619 10
Tax Acquired Property	380 00	1,740 00
Town Owned Property	5,010 00	5,010 00
Cemetery Trust Funds	1,684 88	3 1,736 32
Overdrafts forward		
Third Class Road Maintenance	11 89	
School Fund	849 07	7
Total Assets	\$12,112 84	\$14,337 55
LIABILITIES		
Due Collector of Internal Revenue		
Withholding Tax	\$ 22 30	\$ 9 20
Due Teachers' Retirement Fund	18 35	18 60
Unexpended Balances Forward		
School Fund		155 82
School Repairs	150 00	
Reserve for Tax Acquired Property	380 00	
Reserve for Town Owned Property	5,010 00	*
Reserve for Cemetery Trust Funds	1,684 88	
Surplus	4,847 31	5,517 61
Total of Liabilities and Reserves	\$12,112 84	\$14,337 55

The above balance sheet summarizes the financial condition of the town at the start and close of the 1948 fiscal year. Under "Assets" is listed property held by the town. The "Liabilities" indicate for what purpose the property is held. The town's equity is in Surplus

and Town Owned Property. The Reserve for Tax Acquired Property is really a reserve for uncollected taxes and tax liens. Overdrafts carried forward are listed as assets where they are recoverable or for reasons of bookkeeping. Balances forward are liabilities where they may be required to be spent. The items which go to make up this balance sheet are listed in the various schedules of this report. See also columns 1 and 7; and 15 and 16 of Exhibit D.

JOHN R. PERKINS, Auditor

# Treasurer's Report

Balance from 1948		\$3,090 22
RECEIPTS		
From Tax Collector		
Taxes 1949	\$9,472 36	
Taxes 1948	660 63	
Taxes 1947	3 50	
Taxes 1946	1 00	
Taxes 1950 Excise	367 11	
Taxes 1949 Excise	581 88	
Taxes 1949 Supplementary	21 00	
Taxes 1948 Supplementary	3 00	
Taxes 1947 Supplementary	8 05	
Taxes 1948 Liens	1,052 98	
		\$12,171 51
Tax Liens and Costs		
Liens, 1948	\$304 16	
Liens, 1947	226 35	
Liens, 1946	15 50	
Liens, 1945	14 10	
Liens, 1939	8 10	
		\$568 21
From State Treasurer		
State School Fund	\$2,738 06	
Bounty on Bear	15 00	
Snow Removal	1,114 83	
Aid to Forest Fires	706 05	
State Aid Road	1,304 03	
Equalization Fund	528 00	
Dog License Refund	9 80	
Dog Electise Neturid	9 00	

# Warrants Drawn

Harold Kelley	\$277	80		
Raymond Kelley	103	50		
Fred Stevens	128	25		
James Linendoll	27	00		
Herbert Kelley	278	05		
Donald Duley	47	95		
Hervey Bean	18	75		
Everett Foss	3	00		
Clifton Frost	1	50		
Otis Foss	. 27	00		
Clyde Neal	7	98		
Harry Stevens	23	25		
O. G. Meader	12	16		
Clayton Kelley	8	25		
L. E. Childs	1	35		
Arno Hill	2	25		
John Kohtala	14	25		
Tracy & Tyler	1	20		
New England Metal Culvert Co.	320	80		
L. E. Day	. 12	80		
Edd Stone	10	50		
Herbert Duley	6	00		
Wallace French	67	10		
Oakes Trask	1	00		
Town of Chesterville	178	15		
A. S. & A. C. Wilson	6	75		
Special Resolve account for gravel	41	80		
Unimproved Roads account for gravel	64	40		
Totals	\$1,692	77	\$1,209	40
Overdraft to Surplus			483	39
	\$1.692	79	\$1.692	79

\$1,692 79 \$1,692 79

# **CUTTING BUSHES**

Appropriated March 7, 1949 Rec'd for Cutting Bushes		\$300 17	00 48
Warrants Drawn			
William J. Somers	\$58 13		
Harold Kelley	49 50		
Raymond Kelley	19 50		
Fred Stevens	33 25		
Arno Hill	6 00		
Clayton Kelley	6 00		
Herbert Kelley	18 75		
Otis Foss	4 50		
Edd Stone	9 00		
Totals	\$204 63	\$317	48
Balance to Surplus	112 85		
•	\$317 48	\$317	48
MAINTENANCE OF UNIMPROVE	D ROADS		
Rec'd State of Maine	D ROADS	<b>\$</b> 96 <b>7</b>	27
	D ROADS	\$967 64	
Rec'd State of Maine	D ROADS		
Rec'd State of Maine Rec'd Highways & Bridges, gravel  Warrants Drawn			
Rec'd State of Maine Rec'd Highways & Bridges, gravel	D ROADS  \$ 75 50 39 00		
Rec'd State of Maine Rec'd Highways & Bridges, gravel  Warrants Drawn  Harold Kelley	\$ 75 50		
Rec'd State of Maine Rec'd Highways & Bridges, gravel  Warrants Drawn  Harold Kelley Edd Stone	\$ 75 50 39 00		
Rec'd State of Maine Rec'd Highways & Bridges, gravel  Warrants Drawn  Harold Kelley Edd Stone Raymond Kelley Herbert Kelley New England Metal Culvert Co.	\$ 75 50 39 00 24 00		
Rec'd State of Maine Rec'd Highways & Bridges, gravel  Warrants Drawn  Harold Kelley Edd Stone Raymond Kelley Herbert Kelley New England Metal Culvert Co. Wallace French	\$ 75 50 39 00 24 00 135 75		
Rec'd State of Maine Rec'd Highways & Bridges, gravel  Warrants Drawn  Harold Kelley Edd Stone Raymond Kelley Herbert Kelley New England Metal Culvert Co. Wallace French Grover Currier	\$ 75 50 39 00 24 00 135 75 134 12 351 60 64 40		
Rec'd State of Maine Rec'd Highways & Bridges, gravel  Warrants Drawn  Harold Kelley Edd Stone Raymond Kelley Herbert Kelley New England Metal Culvert Co. Wallace French Grover Currier Fred Stevens	\$ 75 50 39 00 24 00 135 75 134 12 351 60 64 40 12 00		
Rec'd State of Maine Rec'd Highways & Bridges, gravel  Warrants Drawn  Harold Kelley Edd Stone Raymond Kelley Herbert Kelley New England Metal Culvert Co. Wallace French Grover Currier Fred Stevens Harry Stevens	\$ 75 50 39 00 24 00 135 75 134 12 351 60 64 40 12 00 10 50		
Rec'd State of Maine Rec'd Highways & Bridges, gravel  Warrants Drawn  Harold Kelley Edd Stone Raymond Kelley Herbert Kelley New England Metal Culvert Co. Wallace French Grover Currier Fred Stevens Harry Stevens Donald Duley	\$ 75 50 39 00 24 00 135 75 134 12 351 60 64 40 12 00 10 50 36 00		
Rec'd State of Maine Rec'd Highways & Bridges, gravel  Warrants Drawn  Harold Kelley Edd Stone Raymond Kelley Herbert Kelley New England Metal Culvert Co. Wallace French Grover Currier Fred Stevens Harry Stevens Donald Duley Herbert Duley	\$ 75 50 39 00 24 00 135 75 134 12 351 60 64 40 12 00 10 50 36 00 12 00		
Rec'd State of Maine Rec'd Highways & Bridges, gravel  Warrants Drawn  Harold Kelley Edd Stone Raymond Kelley Herbert Kelley New England Metal Culvert Co. Wallace French Grover Currier Fred Stevens Harry Stevens Donald Duley	\$ 75 50 39 00 24 00 135 75 134 12 351 60 64 40 12 00 10 50 36 00		

Richard Ladd Henry Potter	\$40 48			
Totals	\$1,031	67	\$1,031	67
SPECIAL RESOLVE				
Rec'd State of Maine			\$298	60
Rec'd Highways & Bridges, gravel			41	80
Warrants Drawn				
Harold Kelley	\$30	15		
Edd Stone	21	75		
Raymond Kelley	12	00		
Herbert Kelley	65	15		
Donald Duley	59	80		
New England Metal Culvert Co.	53	75		
Herbert Duley	6	00		
Fred Stevens	6	00		
Harry Stevens	6	00		
Wallace French	79	80		
Totals	\$340	40	\$340	40
THIRD CLASS MAINTENA	NCE			
Appropriated March 7, 1949	,		\$400	00
Warrants Drawn				
Harold Kelley	\$112	30		
Raymond Kelley	39	00		
Fred Stevens	31	. 50		
James Linendoll	18	3 75		
Herbert Kelley	96	5 00		
Otis Foss	15	00	)	
Donald Duley	3	3 20	1	
Totals	\$315	5 75	\$400	00
Balance to Surplus		1 25		
	\$400	00	\$400	00

# STATE AID CONSTRUCTION

31ATE AID CONSTRUCTION	<b>51</b>		# (00	00
Appropriated March 7, 1949			\$ 600	
Rec'd State of Maine			1,304	03
Warrants Drawn				
Harold Kelley	\$ 67	50		
Raymond Kelley	45	00		
Fred Stevens	32	25		
Herbert Duley	24	00		
Clayton Kelley	12	00		
Herbert Kelley	163	95		
Donald Duley	102	45		
Russell Stewart	20	25		
Roy Woodcock	20	25		
Frank Berry	6	00		
Donald Wight	12	00		
Norman Waite	. 9	00		
Merton Wells	12	00		
Arthur Wight	6	00		
Grover Currier	7	50		
M. R. Kochler	6	00		
Koppers Company Inc.	1,357	88		
				_
Totals	\$1,904	03	\$1,904	03
Balance Available for 1950 Construction	851	89		
DEDAIDS OF TRAOTION				
REPAIRS OF TRACTOR			****	
Appropriated March 7, 1949			\$200	00
Warrants Drawn				
E. Simpson & Sons	\$ 3	00		
Harold Kelley		20		
· ·				
Clyde Neal	15			
Raymond Kelley	6	00		
L. E. Childs	8	64		

Howard Greene Southworth Machine Co.	\$45 2	00 06		
Totals Balance to Surplus	\$ 87 112		\$200	00
	\$200	00	\$200	00
WINTER WORK				
Appropriated March 7, 1949			\$ 800	00
Rec'd State of Maine			1,114	83
Warrants Drawn				
Harold Kelley	\$401	40		
Merton Wells	32	25		
Fred Stevens	145			
Raymond Kelley	188			
Arno Hill	23	25		
Donald Duley	105	45		
Herbert Duley	10	88		
Herbert Kelley	496	10		
Edwin Kelley	15			
Reino Hill	16	50		
Clarence Bean	3	00		
W. J. Somers	32	00		
Northwestern Petroleum Co. Inc.	72	22		
Waldo White		75		
Harry Stevens	34	50		
Thomas St. Pierre	8	25		
O. G. Meader	67	77		
Treasurer of State	220	80		
Southwestern Petroleum Co.	33	75		
Edd Stone	66	00		
John Hill	33	00		
Arthur Wilson	2	00		
W. H. Shurtleff Co.	46	60		
M. R. Kochler	13	00		
State Highway Commission	20	00		
Milton Hill	18	00		

Bill Morley Joe Rackliff Otis Foss Hervey Bean L. E. Childs Antti Anderson Clyde Ladd	. 5 46 19 7 13	50 25 00 00 50 50		
A. S. & A. C. Wilson Carl Hall		00		
Totals Overdraft to Surplus	\$2,323	60	\$1,914 408	
	\$2,323	60	\$2,323	60
TOWN POOR				
Appropriated March 7, 1949			\$100	00
Balance to 1950	\$100	00		
	\$100	00	\$100	00
SCHOOLS				
Balance from 1948 Appropriated March 7, 1949 Rec'd State of Maine, State School Fund Rec'd State of Maine, Equalization Fund Rec'd Clara Fitz, Maine Teachers Asso. dues Rec'd Freda Kelley, Maine Teachers Asso. dues Rec'd Teachers Retirement Fund on overdeduction Rec'd Barbara Mason, overpayment Rec'd Freda Kelley, overpayment	ons		3	00 06 00 00 00 10 50
Warrants Drawn				
Freda Kelley, Teaching Barbara Mason, Teaching Clara Fitz, Teaching Maine Teachers Asso. Linwood Meader Jr., Janitor Harold Bean, Janitor	\$1,628 870 660 6 81 138	00 00 00 00		

David Backliff Innitor	\$ 54 00
David Rackliff, Janitor Doris Trask, Janitor	15 00
Madeline Bean, Janitor	3 00
Ginn & Co., Books	32 20
The Continental Press, Books	6 10
Webster Publishing Co., Books	55 80
Iroquois Publishing Co., Books	8 22
Waldo G. White, Books	1 45
Scott, Foresman Co., Books	21 64
Macmillan Co., Books	5 20
Houghton, Mifflin Co., Books	2 14
Barbara Mason, Conveyance	80 00
Clara Fitz, Conveyance	100 00
Marion Bamford, Conveyance	540 00
Kents Hill School, High School Tuition	205 64
Town of New Sharon, High School Tuition	351 68
Monmouth Academy, High School Tuition	151 67
Town of Farmington, High School Tuition	1,482 68
Town of Winthrop, High School Tuition	73 05
Harold Ladd, Fuel	41 25
O. R. Trask, Fuel	112 00
Hervey Bean, Fuel, 2 years	120 00
Harold Kelley, Fuel	5 50
Central Maine Power Co., Supplies	41 68
World Book Co., Supplies	5 40
Barbara Mason, Supplies	4 00
Kenworth Educational Service, Supplies	3 10
J. L. Hammett, Supplies	97 66
Scott, Foresman Co., Supplies	48 97
Loring, Short & Harmon, Supplies	23 54
Beckley-Cardy Co., Supplies	22 93
M. N. Perkins Co., Supplies	2 70
State of Maine, Supplies	3 00
Vinton School Form Co., Supplies	7 72
Fox & Ginn, Supplies	6 50
Bureau of Publication, Columbia University,	
Supplies	61
The Knowlton & McLeary Co., Supplies	1 70
Harold Bean, Supplies	2 19

June Dolphin, Office	\$15	00		
Patricia Flagg, Office	5	00		
Beatrice Nichols, Office		00		
Mrs. Clarence Bean, Office	2	00		
Totals	\$7,154	92	\$7,989	38
Balance to 1950	834		" /	
	\$7,989	38	\$7,989	38
SCHOOL HOUSE REPAIR	RS			
Balance from 1948			\$150	00
Appropriated March 7, 1949			350	
Warrants Drawn				
Arthur A. Gordon	\$386			
J. M. Goucher		00		
Wilfred McLeary Co.		16		
Ralph O. Moore		50		
F. L. Butler		50		
Bishop Tree Experts		00		
Carl Davis		30		
W. H. Riccius	198	40		
Nelson Henderson				
Hervey Bean	10	00		
Totals	\$835	52	\$500	00
Overdraft to 1950	,,		335	
	\$835	52	\$835	52
TEACHERS RETIREMEN	Т			
Balance from 1948			\$18	60
Rec'd Freda Kelley				40
Rec'd Barbara Mason				50
Rec'd Clara Fitz			33	00

# Warrants Drawn

Teachers Retirement Asso.	\$153	60		
Transferred to School Fund	3	10		
Totals	\$156	70	\$176	50
Balance to 1950		80	т = -	
	***		****	
	\$176	50	\$176	50
FLAGS FOR SOLDIERS' GR.	AVES		-	
Appropriated March 7, 1949			\$15	00
· Warrants Drawn				
H. P. White & Co.	\$15	00		
Totals	<b>\$</b> 15	00	\$15	00
MAINE PUBLICITY BUREA	AU			
Appropriated March 7, 1949			\$25	00
Warrants Drawn				
Maine Publicity Bureau	\$25	.00		
Totals	\$25	00	\$25	00
WITHHOLDING TAX				
Balance from 1948			\$ 9	20
Rec'd Freda Kelley				20
Rec'd Raymond Kelley				40
Rec'd Arno Hill			2	20
Rec'd Reino Hill				50
Rec'd Herbert Kelley				70
Rec'd Harry Stevens				40
Rec'd Clara Fitz				30
Rec'd Edd Stone			1	90
Rec'd Milton Hill				80

# Warrants Drawn

Collector of Internal Revenue	\$128	60		
Total Balance to 1950	\$128 41	60 00	\$169	60
	\$169	60	\$169	60
FRANKLIN CEMETERY ASSO	CIATIO	N		
Rec'd Augusta Savings Bank			<b>\$</b> 64	97
Warrants Drawn				
Franklin Cemetery Asso.	\$64	97		
Total	\$64	97	\$64	97
VIENNA VILLAGE CEMET	ΓERY			
Rec'd Augusta Savings Bank			<b>\$</b> 58	94
Warrants Drawn				
Irving Bradley	\$58	94		
Total	\$58	94	\$58	94
NOTES				
Loan Peoples National Bank			\$2,000	00
Warrants Drawn				
Peoples National Bank	\$2,000	00		
Total	\$2,000	00	\$2,000	00
INTEREST				
Warrants Drawn Peoples National Bank Overdraft to Surplus	\$13	50	<b>\$</b> 13	50
Total	\$13	50	\$13	50

## STATE TAX

Assessment STATE TAX		\$1,117 25
Warrants Drawn		
State Treasurer	\$1,117 25	
Total	\$1,117 25	\$1,117 25
COUNTY TAX		
Assessment		\$255 64
Warrant Drawn		
Chester C. Fowles	\$255 64	
Total	\$255 64	\$255 64
SURPLUS ACCOUNT		
Balance from 1948		\$5,517 61
Rec'd Joseph Rackliff, Olive Fields house		25 00
Rec'd Hezekiah Mason, Charles Hastings lot		25 00
Rec'd Elmer Kilponen, old road machine		10 00
Rec'd Merle Hall, Merle Hall lot		35 00
Rec'd F. O. Whittier, farm		452 01
Rec'd Russell Stewart, Berry lot		25 00
Balances		<b>7</b> 46 22
Administration		546 32
Cutting Bushes		112 85
Third Class Maintenance		84 25
Repairs of Tractor		112 75 21 00
Supplementary Tax 1949		3 00
Supplementary Tax 1948		8 00
Supplementary Tax 1947		8 00
N. E. Waite, Abatements 1948 Taxes	\$ 1 64	
—— Berry Merle Hall	8 20	
Merie Hall Doyen & Tibbetts	36 90	
1947 Liens	30 70	
Doyen & Tibbetts	36 50	)
Merle Hall	9 50	
Berry	2 90	

1946 Liens Merle Hall	\$ 7	00-		
Doyen & Tibbetts		75		
Berry		90		
Heirs of Olive Fields, 1947 Tax	-	00		
Overdrafts				
Fire Department	564	16		
Highways & Bridges	483			
Winter Work	408			
Interest	13	50		
Totals	\$1,616	11	\$6,977	84
Balance to 1950	5,361	73		
	\$6,977	84	\$6,977	84
LIST OF ABATEMENTS				
—— Berry, 1948 Tax	\$ 1	64		
Doyen & Tibbetts, 1948 Tax		90		
Merle Hall, 1948 Tax		20		
Leslie Ames, 1948 Tax		92		
Harold Redman, 1948 Tax		12		
Joseph Lord, 1940 Tax	2	65		
PROPERTY HELD ON TAX L	IENS			
J. F. Greenleaf, farm	\$150	00		
Lester Goodspeed, lot	15	00		
Frank Gordon, lot		00		
Whitney Meader, lot		00		
Olive Fields, lot	75			
Doyen & Tibbetts	450	00		
			\$740	00
UNCOLLECTED TAXES 1942—L. N.	ELLIO	T,	Col.	
Fred Childs	\$ 3	40		
Charles Hastings		64		
John Richards	42			
Donald Varney		96		
			\$47	88

UNCOLLECTED TAXES 1940 — L. N. ELLIOTT, Col. F. B. Bachelder \$33 22  UNCOLLECTED TAXES 1939 — L. N. ELLIOTT, Col. Carl Davis \$8 25 Lester Goodspeed 19 50  \$27 75  UNCOLLECTED TAXES 1938 — L. N. ELLIOTT, Col. Carl Davis \$6 30 Lester Goodspeed 21 15  ESTIMATES FOR THE YEAR 1950  Administration Charges \$500 00 Schools \$4,000 00 Street Lights 108 00 Winter Roads 1,000 00
Carl Davis       \$ 8 25         Lester Goodspeed       19 50         \$27 75         UNCOLLECTED TAXES 1938—L. N. ELLIOTT, Col.         Carl Davis       \$ 6 30         Lester Goodspeed       21 15         \$27 45         ESTIMATES FOR THE YEAR 1950         Administration Charges       \$ 500 00         Schools       4,000 00         Street Lights       108 00         Winter Roads       1,000 00
UNCOLLECTED TAXES 1938 — L. N. ELLIOTT, Col.  Carl Davis \$ 6 30  Lester Goodspeed 21 15   ESTIMATES FOR THE YEAR 1950  Administration Charges \$ 500 00  Schools \$ 4,000 00  Street Lights \$ 108 00  Winter Roads \$ 1,000 00
Carl Davis       \$ 6 30         Lester Goodspeed       21 15         \$27 45         ESTIMATES FOR THE YEAR 1950         Administration Charges       \$ 500 00         Schools       4,000 00         Street Lights       108 00         Winter Roads       1,000 00
ESTIMATES FOR THE YEAR 1950  Administration Charges \$ 500 00  Schools 4,000 00  Street Lights 108 00  Winter Roads 1,000 00
Administration Charges       \$ 500 00         Schools       4,000 00         Street Lights       108 00         Winter Roads       1,000 00
Administration Charges       \$ 500 00         Schools       4,000 00         Street Lights       108 00         Winter Roads       1,000 00
Schools       4,000 00         Street Lights       108 00         Winter Roads       1,000 00
Street Lights 108 00 Winter Roads 1,000 00
Winter Roads 1,000 00
1 000 00
Highways and Bridges 1,200 00
Cutting Bushes 300 00
Third Class Maintenance 400 00
Repair of Tractor 200 00
Flags for Soldiers' Graves 15 00
Maine Publicity Bureau 25 00
Public Health Nurse 35 00 White Pine Blister Rust 200 00
White I like Dilater Tease
State Mid Road
The Department
Sander 200 00 Repair of School Houses 500 00

Total

\$9,583 00

# FEBRUARY 8, 1950 COMPARATIVE BALANCE SHEET

	V LJ DIKLIK	Esh 5 104		0
	A4-	Feb. 5, 194	19 Feb. 8, 1950	J
0.1	Assets	#2.000	M2 040 70	
Cash		<b>\$3,</b> 090 2		
Uncollected Taxes 1949			1,549 90	
Uncollected Taxes 1948		1,898 9		
Uncollected Taxes 1947		54 5		)
Uncollected Taxes 1946		1 (		
Uncollected Taxes 1942		47 8	38 47 88	8
Uncollected Taxes 1941		48 5	56 48 5 <i>6</i>	6
Uncollected Taxes 1940		35 8	33 22	2
Uncollected Taxes 1939		27 7	75 27 75	5
Uncollected Taxes 1938		27 4	15 27 45	5
Unpaid Tax Liens for 1948			813 91	1
Unpaid Tax Liens for 1947		319 7	70 43 45	5
Unpaid Tax Liens for 1946		62 9	00 18 75	5
Unpaid Tax Liens for 1945		14 1	10	
Unpaid Tax Liens for 1943	•	73 7	70 73 70	)
Unpaid Tax Liens for 1940		118 5	50 118 50	)
Unpaid Tax Liens for 1939		8 1	.0	
Unpaid Tax Liens for 1938		3 2	20 3 20	)
Unpaid Tax Liens for 1936		18 9	00 18 90	)
Tax Acquired Property		1,740 0	740 00	)
Town Owned Property		5,010 0		
Cemetery Trust Funds		1,736 3		
Overdrafts		-,		
Repairs of School Houses			335 52	2
		\$14,337 5	\$13,746 69	-

## LIABILITIES

	Feb. 5, 1949	Feb. 8, 1950
Tax Acquired Property Reserve	\$1,740 00	\$ 740 00
Town Owned Property Reserve	5,010 00	5,010 00
Cemetery Trust Funds Reserve	1,736 32	1,639 70
Due Collector of Internal Revenue		
Withholding Tax	9 20	41 00
Due Teachers' Retirement Fund	18 60	19 80
Unexpended Balances		
School Repairs	150 00	
Schools	155 82	834 46
Town Poor		100 00
Surplus	5,517 61	5,361 73
	\$14,337 55	\$13,746 69

# TOWN OWNED PROPERTY

Town House	\$1,000 0	0
Village School House	800 0	0
N. Vienna School House	500 0	0
Seavey Corner School House	500 0	0
Tractor and Plows	700 0	0
Snow Fence	450 0	0
Adding Machine	25 0	0
Safe	35 0	0
Road Grader	300 0	0
Fire Equipment	700 0	0
1 1		

Total Respectfully submitted,

\$5,010 00

C. A. BEAN, J. E. RACKLIFF, H. S. KELLEY.

# Annual Report of Public Health Nursing Services

### **VIENNA — 1949**

Public Health Nursing is a program designed to encourage the best possible habits of living in order that maximum health may be maintained. Prevention and protection play a great part in this program, and the support and assistance by the members of your community have helped greatly to make this possible.

Members of the staff are convinced that a Health Council is essential in each community in order that the maximum benefits may be derived from the service.

During the six visits to your community the nurse made supervisory home visits to all types of cases. Follow-up visits were made to families who had been in contact with patients suffering from Tuberculosis.

Visits were made to the schools and an opportunity was given to the teachers to refer and discuss school health problems. Follow-up visits were made in the homes of the children referred by the teachers.

Three Child Health Conferences were made available to Vienna children at Mt. Vernon.

Your Public Health Nurse takes this opportunity to thank those who helped in the various health programs during the year.

Respectfully submitted,

RUBY G. BENNETT, R. N., Public Health Nurse

R. R. & Tel. Tax	\$ 07	
Special Resolve	298 60	
Town Road Improvement	967 27	
10111 21111 1111 1111 1111 1111 1111 11		
		\$7,681 71
Miscellaneous		
Peoples National Bank	\$2,000 00	
Withholding Tax	160 40	
Teachers Retirement	157 90	
Cutting Bushes, 1948	17 48	
Discount 1949 Taxes	72 50	
Discharge fee on Tax Liens	5 00	
Joseph Rackliff, Oline Fields House	25 00	
Hezekiah Mason, Charles Hastings lot	25 00	
Elmer Kilponen, Old Road machine	10 00	
Freda Kelley, Me. Teachers Assoc. dues	3 00	
Clara Fitz, Me. Teachers Assoc. dues	3 00	
Augusta Savings Bank Interest on N. Viens	na	
Cemetery Trust Fund	64 97	
Augusta Savings Bank Interest on Vienna		
Village Cemetery Trust Fund	58 94	
L. E. Day, overpayment of bill	6 40	)
Barbara Mason, overpayment on teaching	28 50	)
Freda Kelley, overpayment on teaching	29 90	)
Frank Whittier, Whittier Farm	452 01	
R. J. Stewart, Berry lot.	25 00	
Merle Hall, Hall lot	35 00	
	3 00	
Herbert Kelley, dynamite	67 78	
Abatements, 1948	2 65	
Abatements, L. N. Elliott	2 0.	-
		\$3,253 43
Total Receipts		\$26,765 08
PAID		
2.00	\$23,716 29	9
Selectmen's Warrants	3,048 7	
Check book balance	3,010 7.	
		\$26,765 08
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

UNPAID TAX LIENS AND COST	'S, 1948	
F. B. Bachelder	\$142 23	
Frank Burrill	24 11	
Merton Hall	134 03	
Linda Hastings	19 23	
John Hill	35 63	
C. O. Ladd	69 21	
Floyd Ladd Everett McDonald	55 23	
Leslie Meader	79 46	
W. F. Richards	105 33	
Wilmer Stevens	19 23	
	88 93	
Edward Tague	15 13	
		\$813 91
TRIBATE MAY LIFTE AND COCH	IC 1047	
UNPAID TAX LIENS AND COST		
Frank Burrill	\$20 75	
C. O. Ladd	22 70	
_		\$43 45
UNPAID TAX LIENS AND COST	S, 1946	
Frank Burrill		\$18 75
UNPAID TAX LIENS AND COST	S, 1943	
F. B. Bachelder		\$73 70
UNPAID TAX LIENS AND COST	S, 1940	
F. B. Bachelder		\$118 50
INDAID MAY I IDAG AND COOK	0 1030	
UNPAID TAX LIENS AND COST	5, 1938	
Heirs of Jesse Ladd		\$3 20
UNPAID TAX LIENS AND COST	'S 1936	
Osbourne Marshall	0, 1730	¢10 00
Osbourne Marshan		\$18 90

# CEMETERY FUNDS

Deposited in Custody of Town Treasurer

1		
Nancy Soper	\$300	
Alice Teague	61	66
Bean Lot in Seavey Cemetery	133	17
Carrie Bean	500	00
Moore Lots	200	00
E. N. Allen	31	78
Etta Davis	200	00
Benjamin & R. L. Folsom	100	00
Frank & Cora Kennedy	113	09

Respectfully submitted,

NORMAN E. WAITE, Treasurer.

# Collector's Report

Commitment	\$11,094 76	5
Supplementary Tax	21 00	)
Excise Tax 1949	581 88	8
Excise Tax 1950	367 11	1

\$12,064 75

# **CREDITS**

Cash to Treasurer on Commitment	\$9,472	36
Discounts	72	50
Uncollected Tax	1,549	90
Excise Tax 1949	581	88
Excise Tax 1950	367	11
Supplementary Tax	21	00

\$12,064 75

# **UNCOLLECTED TAXES, 1949**

## Resident

F. B. Bachelder	\$169	20
Hervey S. Bean	92	00
Frank Burrill	18	00
Lester Goodspeed	76	80
Merton Hall	147	20
C. O. Ladd	48	50
Floyd Ladd	20	00
Heirs of Joseph Lord	32	00
James & Anna Linendoll	153	00
William Nurse	43	80
Leslie Meader	72	00
Heirs of H. C. Mason	50	80
Everett McDonald	19	80
W. F. Richards	100	00

John Richards	<b>\$</b> 47 20
Mildred & Irene Swenson	84 00
Irene Swenson	70 40
Mildred Swenson	12 00
Edwin Tracy	44 00
Union Hall Association	40 00
F. O. Whittier	73 20
Wesley Whittier	4 00
Westey Willetter	
	\$1,417 90
Non-Res	sident
C. A. Hall	8 00
Linda Hastings	24 00
Laforest Ladd	4 00
Harold Ladd	20 00
Robert Parsons	24 00
A. P. Richards	4 00
Wilmer Stevens	16 00
Edward Tague	12 00
Frank Tracy	20 00
Frank Tracy	20 00
	\$132 00
Tax paid since books closed:	
Wesley Whittier	\$4 00
Uncollected Tax, 1948	\$1,898 90
Supplementary Tax	3 00
7	
	\$1,901 90
CRED	OITS .
Cash to Treasurer	\$ 660 63
Supplementary Tax	3 00
Tax Liens to Treasurer	1,052 98
Abatements	67 78
Uncollected Tax	
Fred Bachelder	\$26 46
Merton Hall	43 05

Floyd Ladd Everett McDonald John Richards		\$11 36	10 82 08				
				\$117	51		
						\$1,901	90
Uncollected Tax, 1947				\$33	50		
Supplementary Tax					05		
						\$41	<b>5</b> 5
	CREDITS						
Cash to Treasurer					50		
Supplementary Tax					05		
Uncollected — Merton Hall				30	00		
						\$41	55
Uncollected Tax, 1946	ODEDITE					\$1	00
Cash to Treasurer	CREDITS					\$1	00

Respectfully submitted,

N. E. WAITE, Coll.

# Report of Superintendent of Schools

## To the Superintending School Committee:

As Superintendent of Schools, I have the honor of submitting to you this seventh annual report for the Town of Vienna, covering the school year beginning February 5, 1949, and ending February 4, 1950.

### MEMBERS OF THE SCHOOL COMMITTEE

Mrs. Madeline Bean	Term	expires	1950
Mr. Hervey Bean	Term	expires	1951
Mr. Joseph Rackliff	Term	expires	1952

### **TEACHERS**

Names	Schools
Clara Fitz	Sevey School
Freda Kelley	Villiage School

### SCHOOL STATISTICS

### REGISTRATION ENDING JUNE 30, 1949

Boys	. 16
Girls	20
Total	36
Average daily attendance	32
Weeks in the school year	36
Number pupils completing last year of	
elementary course	3
Pupils attending secondary school	. 38
School census April 1, 1949	74

### SCHOOL CALENDAR FOR 1950

Monday, January 2, 1950. Schools open. Friday, February 17. Schools close. Ten days vacation. Monday, February 27. Schools open. Friday, March 3. Temperance Day. Friday, April 14. Schools close. Ten days vacation. Monday, April 24. Schools open. Tuesday, May 30. Memorial Day. Holiday. Friday, June 9. Schools close. Summer vacation. Monday, September 4. Labor Day. Tuesday, September 5. Schools open. Thursday, October 12. Columbus Day, Holiday, Thursday and Friday, October 26-27. Teachers Convention. Saturday, November 11. Armistice Day.

Thursday and Friday, November 23-24. Thanksgiving. Friday, December 22. Schools close. Two weeks vacation. Monday, January 8, 1951. Schools open.

Friday, February 16. Schools close. Ten days vacation.

Monday, February 26. Schools open.

### SCHOOL REGISTRATION

The Sevey and Village Schools opened September 6, 1949. The enrollment at the beginning of the year and any changes to February 1 are as follows:

Grades	P	1	2	3	4	5	6	7	8	Total
Village										
Boys	2	2	1	0	3	1	1	2	2	14
Girls	3	0	0	0	2	2	2	2	0	11
Entered since Sept. 6	0	.()	0	0	0	0	0	0	0	0
Left since Sept. 6	0	0	0	0	0	0	0	0	0	0
Total enrollment February 1	5	2	1	0	5	3	3	4	2	25
Sevey										
Boys	1	1	0	1	0	0	0	0	1	4
Girls	2	1	0	2	0	1	2	1	1	10
Entered since Sept. 6	0	0	0	0	0	0	0	0	0	0
Left since Sept. 6	0	0	0	0	0	0	0	0	0	0
Total enrollment February 1	3	2	0	3	0	1	2	1	2	14

### **TUITION STUDENTS**

Farmington High School		
Carolyn Stevens	Class	
Jacqueline Tracy	Class	1953
Lloyd Meader	Class	1952
Jeanette Waite	Class	1952
Robert Eaton	Class	1951
Paul Stevens		
Stella McDonald	Class	
Lillian Rackliff	Class	1951
Kents Hill		
Mildred Bean		
Marjorie Wight	Class	1953
New Sharon High School		
Hattie M. Rackliff	Class	1950
Chester E. Rackliff		1951
Herschel L. Rackliff		1951
Winthrop High School		
Marvis Berry	Class	1952
Monmouth Academy		
Pauline Foss	Class	1950

### HEALTH

Again this year, according to law, samples of the water used by each school for drinking and culinary purposes were submitted to the State Department of Health for analysis.

### TEACHERS

Mrs. Clara Fitz of New Sharon was elected to fill the vacancy created when Mrs. Barbara Mason resigned to fill another position in the Union. Mrs. Fitz has been teaching at the Sevey School since school opened, Sept. 6.

I feel both of our teachers have put much thought and effort into enriching our school program this year. Mrs. Kelley, with the assistance obtained from the Federal Government, has carried out a Class A lunch program. This provides a complete meal for the children at noon during the cold months of the school year. Although this takes much planning, the benefits derived in the development of the children is well worth the work put into it. Mrs. Fitz has developed a Rhythm

Band and has taught the children in the upper grades to read music. They have presented programs for the F. K. S. Teachers' Club and the Vienna Grange; and at Christmas gave a short operetta. The children and parents, alike, have enjoyed these activities. The children not only get pleasure in participating, but enjoy giving pleasure to others.

### **EQUALIZATION**

In December 1950, the Town of Vienna will receive from the State Equalization Fund the amount of \$812. This is because the law states that the school tax for a town must be above the average for the State if the town is to receive equalization; and the school rate of the several towns for school maintenance is .02549, while our school tax rate is .02922. This is arrived at by dividing our local school maintenance appropriation, which is \$4,500 by the State valuation of the town, which is \$154,000. We would have received \$930, if the State had appropriated money enough to pay its school obligations under the State law.

### FINANCES

The financial statement accompanying this report shows the total receipts and disbursements of the school department for the year ending February 4, 1950. The total receipts in the common school and high school tuition fund were \$8,180.43, in the repairs account \$500. The total disbursements in the common school and high school tuition fund were \$7,345.97. The balance in the common school tuition fund is \$834.46. The overdraft in the repairs account is \$335.52.

## SCHOOL FINANCIAL REPORT

## COMMON SCHOOL AND HIGH SCHOOL TUITION

73	eceipts						
ĸ	P	0	P	1	17	1.6	

	Receipes				
Appropriation		\$4,500	00		
State School Fund		2,738	06		
Equalization Fund	528				
Teachers Refund		61			
Balance — 1949		352	0/		
Total			_	\$8,180	43
	Expenditures				
Teachers	*	\$3,158	00		
Teachers — 1949	124				
	720				
Conveyance	291				
Janitors					
Fuel		278			
High School Tuition		2,264			
High School Tuition — 1949		73			
Textbooks		181			
Supplies		222	73		
Office help		32	00		
1			_		
Total				\$7,345	97
Balance — 1950			-	\$834	<del>-</del> 46
	REPAIRS				
	Receipts				
A		\$350	00		
Appropriation		150			
Balance — 1949		150	UU		
Total				\$500	00
1 Otal				"- "	

## Expenditures

Labor and Materials
Total
Overdraft — 1950

\$835 52

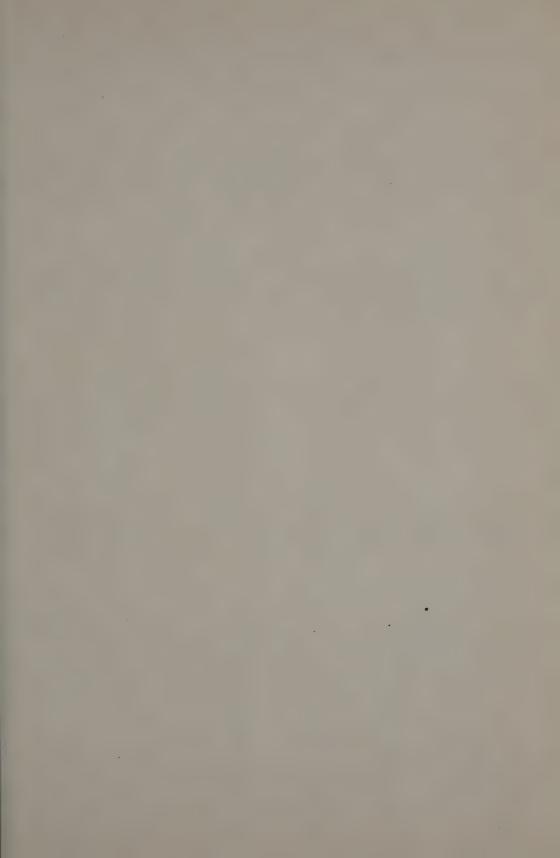
\$835 52 \$335 52

In conclusion, I wish to acknowledge my indebtedness to the school committee, town officers, teachers, and citizens for their helpfulness and loyal support.

Respectfully submitted,

JAMES deWEVER,

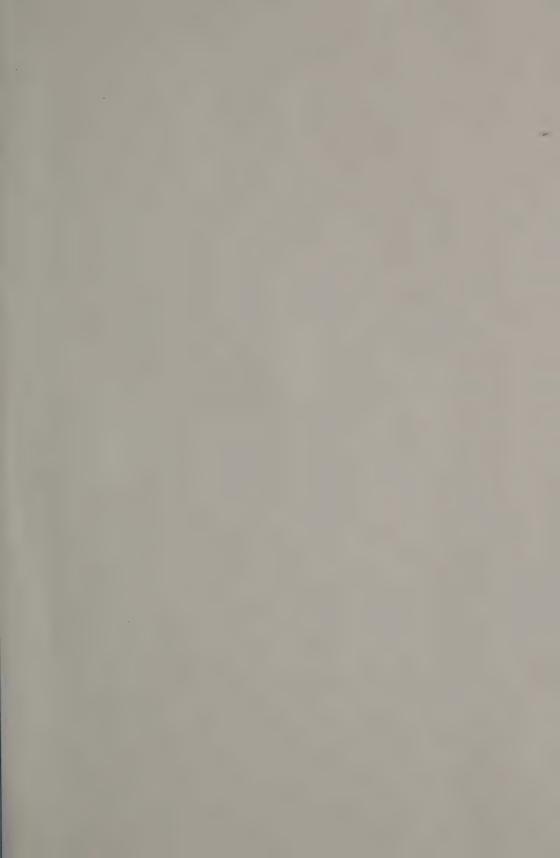
Superintendent of Schools.

















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